

**TSWELOPELE**  
LOCAL MUNICIPALITY  
A MUNICIPALITY IN PROGRESS.

# Budget Documents

**Medium Term Revenue**

**and Expenditure  
Framework**

2011/12 – 2013/14



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## **PART 1 – ANNUAL BUDGET**

### **1. Mayoral Budget Speech**

#### **TSWELOPELE LOCAL MUNICIPALITY**

#### **BUDGET SPEECH**

**BY**

**MAYOR MS KENALEMANG PHUKUNTSI**

**DATE: 20 APRIL 2011**

Honourable Speaker  
Honourable Members  
Political Parties Present  
Organized Labour  
Organized Business  
Public Servants at Tswelopelele  
Baahi Ba Tswelopele

Speaker we are gathered here today to present to the people of Tswelopele the 2011/ 12 Budget. This we do during a very important time in our Country, the Freedom Month and only seven days before the most important day in the history of our democracy, our Freedom Day. This is the day is a reminder of sacrifices that were made by our founding fathers. It is also on this day when we say many thanks to these gallant soldiers who sacrificed so much to gain freedom for all of us.

Our meeting here Speaker is also taking place amidst two important and history making activities in our country. Firstly our thoughts should be with the family of Tatane in Setsoto who lost their son during the service delivery protest last week. Today a memorial service will be held in his honour. This unnecessary loss of life Honourable Speaker, should always be a reminder to all of us that with dialogue and meaningful dialogue remains the only acceptable solution to all the problems we could face.

Another important activity is the ongoing court case in the Equality Court against the President of the ANC Youth League to declare a freedom song a hate speech. As the ANC General Secretary has said, this is not a case against Julius Malema but against the heritage of the ANC, the history of the struggle against oppression and discrimination. As we have said before, we hope that the Country can adopt the model of nation building and coexistence that has been demonstrated by the communities of Tswelopele.

As a community we will continue to work together in search of harmony, peace and prosperity in Tswelopele. The cooperation of the farming community in helping out in fixing the damaged road infrastructure is an example that this community has listened to a call not to wait for the government to deliver, but for every citizen to take part in this great task of building a better life for all. Yet another example of working together is the Boertjie Fees Festival. The 2010 was a history making festival where the communities of Tswelopele worked together and hosted President Zuma at Bultfontein

As we look back twelve months and cast our eyes twelve months forward to see what has been achieved and what still needs to be achieved we can do that full of hope. . During his State of the Nation address, President Jacob Zuma made it clear that 2011 is the year of job creation, and that the South African Government will pull-out all the stops in its endeavour to make joblessness a thing of the past. President Zuma said there is nothing worse than a person with no job, therefore unable to look after their own family.

The process of building a new and caring society was never going to be an easy one. Given a chance this municipality is on track towards a transformation of the society. Hunger and poverty worsened by high unemployment rate remains a challenge to a small municipality like Tswelopele. The challenge is the de-racialization of Tswelopele Community and to overcome apartheid era spatial development so that all residents can feel at home together and enjoy the benefits brought by democracy.

The Council is committed to ensuring that the 2011/12 budget allocation addresses the concerns of the community. These will include programmes bias towards the poor particularly with regard to service delivery and improving people's lives. This Council will always strive to understand the problems experienced by the people it serves and will always demonstrate unwavering commitment to address any weaknesses identified whether systemic or otherwise.

Like the rest of South Africa, the Tswelopele Local Municipality is faced with lots of challenges, and at the top is lack of jobs. For us at local level, if most of the members of our communities are not working, it is a double blow as they are unable to pay for services that the municipality is rendering to them. If most of the community members are not working, we are unable to provide these services even to those who are working and paying for their services. As a result of the above, our municipality is working very hard towards making the conditions conducive for investors to invest and in the process create much needed jobs.

The Council has to ensure that more and more rural communities benefit from investments in basic services like water, electricity, sanitation and roads and are empowered to end hunger by productively using the available or redistributed land. Through rural development, the ANC led municipality seeks to modernise the country side and bring dignity to rural dwellers.

The Tswelopele Local Municipality is one of the few local municipalities that pride themselves of many things that have been achieved within a very short space of time. We continue to be trendsetters in many governance aspects. We have proven ourselves in achieving clean audit, how much difficult it may have been some time. We also continue to impress when it comes to the cleanest municipality category. I call upon us all to continue to give our best to the people who have given us an opportunity to lead. It is on occasions such as these where we need to renew our commitment and remind ourselves that this opportunity can be taken away at any time.

Honourable members we have paid a lot of attention on our systems and processes. We have taken in to consideration concerns which were raised by Minister Sicelo Shiceka when he made the following observations with regard to effectiveness of municipalities in South Africa:

- Inadequate skills on planning, budgeting, public financial management, including expenditure management
- Poor interface between financial and non-financial information (in-year-monitoring and quality annual reporting)

- Inability to manage cash flow significantly
- Inadequate skills on credit control and debt management, including basic financial accounting and filling or record keeping
- Duplication of payments in some instances and amounts not accounted for (lack of financial accountability)
- Lack of systems to manage audit queries and recommendations
- Inadequate systems with regard to corporate governance (especially, conflict of interest and accountability frameworks and effective integrated risk management systems) and
- General problems with leadership, governance and oversight.

As the African National Congress, we are once again going to call upon our citizens to give us another opportunity to lead them when they cast their vote on the 18<sup>th</sup> May 2011. As I stand here today, I am once again making an undertaking that we will not betray their trust should they give us that opportunity and that we will forever remain their servants.

Speaking at the launch of the ANC Local Government Election Manifesto in Rustenburg earlier this year, President Jacob Zuma said, "Through our direct contact with the people – in villages, townships and suburbs – we have received feedback on the process we often find a consistent message: "We appreciate the progress but we want faster change".

To President's message to the ANC leaders inclusive of Mayors and Councillors was that "Yes working together we have achieved much – but there is much to be done". No better acknowledgment could be made than whilst it is true that the ANC worked hard to build democratic local government that gives communities a voice and the opportunity to be active participants in the development of areas they live in, there is still much to be done.

The people of this country put an end to apartheid, achieved peace and stability and improved the lives of millions of poor people. The ANC has committed itself and its cadres to creating more united, non racial integrated and safer communities and to strengthen local participation with effective, accountable and clean local government. Building on the progress made in the last 17 years of governance and the experience gathered during this period certain things will surely have to be done differently if the current challenges have to be tackled successfully.

**TOGETHER WE CAN BUILD A BETTER COMMUNITY AT TSWELOPELE**

**I THANK YOU.**

## PART 1 – ANNUAL BUDGET

### 2. BUDGET RESOLUTIONS

EXTRACT FROM THE MINUTES OF A SPECIAL COUNCIL MEETING HELD ON 20 APRIL 2011 IN THE BOARD ROOM, CIVIC CENTRE, BULTFONTEIN

SCMM 6 - 20/04/2011

#### TABLING OF THE FINAL ANNUAL BUDGET: 2011 / 2012 FINANCIAL YEAR

**BACKGROUND:** Chapter 4 of the Municipal Finance Management Act, Act 56 of 2003, refers to Municipal Budgets.

Section 16 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“16. ANNUAL BUDGETS**

- [1] The Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- [2] In order for a municipality to comply with subsection [1], the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- [3] Subsection [1] does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.”

Section 24 of the Municipal Finance Management Act, Act 56 of 2003, determines as follows:

#### **“24. APPROVAL OF ANNUAL BUDGETS**

- [1] The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- [2] An annual budget -
  - [a] must be approved before the start of the budget year;
  - [b] is approved by the adoption by the council of a resolution referred to in section 17 [3][a][i]; and
  - [c] must be approved together with the adoption of resolution as may be necessary -
    - [i] imposing any municipal tax for the budget year;
    - [ii] setting any municipal tariffs for the budget year;
    - [iii] approving measurable performance objectives for revenue from each source and for each vote in the budget;
    - [iv] approving any changes to the municipality's budget integrated development plan; and
    - [v] approving any changes to the municipality's budget related policies.
- [3] The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.”

**LEGAL IMPLICATIONS:** Conditions as set out in applicable legislation must be adhered to.

**FINANCIAL IMPLICATIONS:** Councillors or officials, as the case may be, will be held liable for costs resulting from unauthorised, irregular or fruitless and wasteful expenditure in terms of section 32 of the Municipal Finance Management Act, 2003.

**RESOLVED:**

**A. Operational Budget**

1. The accounting officer and the chief financial officer submitted an operational budget to council to the amount of:

Revenue	R	105 229 629
Expenditure	R	105 229 629
Surplus / [Deficit]	R	0

2. The following tariff increases were included in the budget:  
Electricity - an increase of 27 %
3. RESOLVED that Council approved the operational budget as submitted.

**B. Capital Budget**

1. A capital budget to an amount of R 39 504 500 is submitted.
2. The budget is financed as follows:

MIG	R	24 704 500
National Lottery	R	6 500 000
DBSA	R	7 000 000
CRR	R	1 300 000
Total	R	39 504 500

3. RESOLVED that Council approved the capital budget as submitted.

**C. Tariff List**


1. The 2011 / 2012 tariff list is submitted.
2. The tariff increases as implemented in the operational budget are contained in the tariff list.
3. RESOLVED that Council approved the tariff list as submitted.

**Attention:      Municipal Manager / Chief Financial Officer**

**CERTIFIED AS A TRUE EXTRACT**

**NAME            :**      **SS RABANYE**

**SIGNATURE    :**



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**DESIGNATION :**      **EXECUTIVE MANAGER CORPORATE SERVICES**



### 3. EXECUTIVE SUMMARY

Tswelopele local municipality budget process started in August 2010, when the council of the municipality approved budget timelines as required by Municipal Finance Management Act (MFMA). The budget timelines were then submitted to both National and Free State Provincial Treasury.

The budget process was concluded on the 19<sup>th</sup> April 2011 and the Municipality's budget was approved by council on the 20<sup>th</sup> April 2011.

Tswelopele Local Municipality budget for 2011/12 is R 105 299 000.

The budget was mainly informed by National Treasury circular 54 and 55.

Among other things mentioned in MFMA circular 55 is the cost of bulk purchases, particularly Electricity; which mentions that the Eskom price of bulk electricity supplied to municipalities will increase by 26.71 per cent on 1 July 2011. Based on this price increase, and increases in the price of other inputs NERSA has set a guideline increase for municipal tariffs of 20.38 per cent, Municipality applied for 27 per cent increase in Electricity.

Furthermore MFMA circular 55 states that Municipality should look at their water tariff and that the tariffs should be structured in a cost effective manner and structured to protect levels of basic services. Tswelopele local municipality kept their tariffs unchanged for 2011/12 fiscal year, this decision was informed by the high level of unemployment in the Municipality and high level of outstanding debtors.

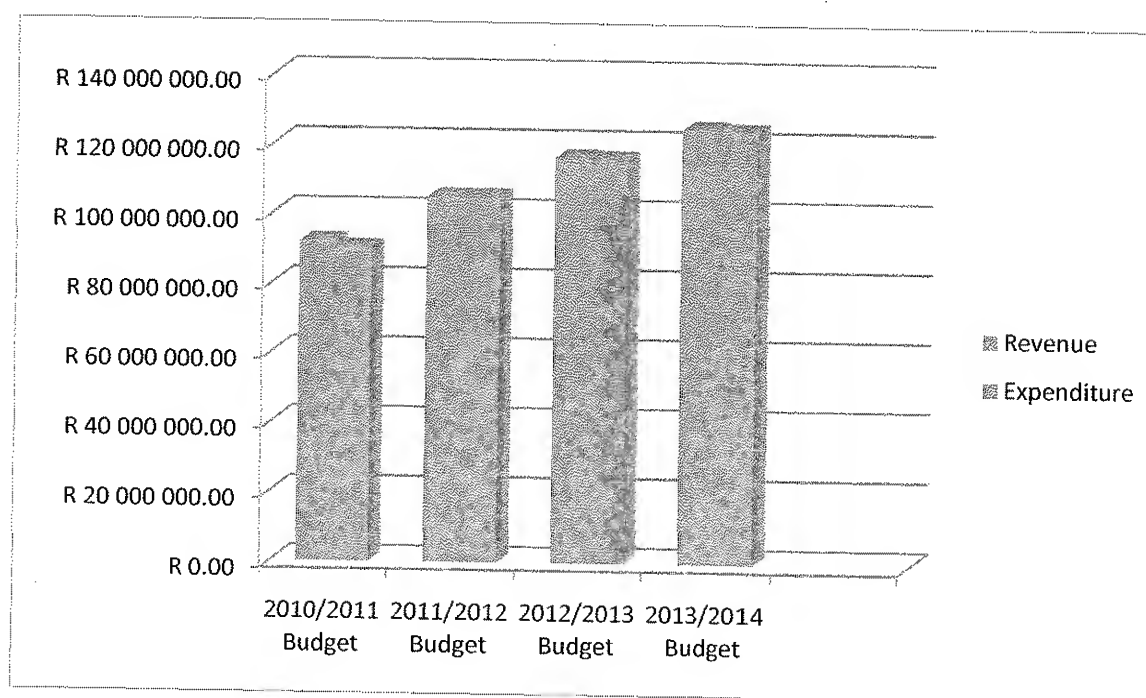
The main challenges experienced during the compilation of 2011/12 MTREF can be summarised as follows:

- Except for Electricity tariffs all other service where kept unchanged; the impact of this is that the municipality is running at a loss
- Aging and rehabilitation of infrastructure; the municipal infrastructure repairs and maintenance budget as summarised in Table SA34c is R 4 609 000, and total infrastructure asset of the municipality is in excess of R 250 000 000, this repairs and maintenance translates to less than a percentage of total assets; this in the long run will affect service delivery.
- With its own budget Tswelopele Local municipality cannot start and complete a project; the streets within Tswelopele need either paving or tarring but because of financial constraints the municipality is unable to tar or pave streets; the only project running in the Municipality is funded by Municipal infrastructure Grant (MIG), and it is a multiyear project; the project is for the construction of the new sewerage plant in Phahameng; Bultfontein, the total value of the project is R 70 000 000 and the budgeted amount for 2011/12 fiscal year is almost R 32 000 000, the details of this project are summarised on table A5 and SA36
- The need to fill critical post

The 2011/12 budget was informed by the following factors:

- 2010/2011 Budget and Adjustment budget
- National Energy regulator of Southern Africa (NERSA) and MFMA circular 55 on Electricity tariffs
- 2010/2011 MFMA section 72 which was submitted to National and Provincial Treasury on 24<sup>TH</sup> January 2011
- Consumer Price Index (CPI) on all other increases

The graph below depicts the growth of both budgeted income and expenditure from 2010/2011 budget



Tswelopele local municipality budgeted revenue is R 105 299 000 this is a growth of 14.2 per cent from 2010/2011 budget, the increase is mainly due to a 14 per cent increase in equitable share allocation and 27 per cent increase in budgeted electricity revenue. The expenditure increased by 16 percentage and this can be attributable to 8.5 percent increase in salaries and 8 percentage increase in all other good purchased by Municipality which was informed by headline CPI of almost 6 percentage during the period of 1 Feb 2010 to 28 Feb 2011 plus 1.5 – 2 percentage adjustment.

Capital budget increased form R 25 000 000 to R 39 505 000, this is 58 per cent increase; the increase was mainly to the fact that National Lottery will fund one project to the value of R 6 500 000 for the construction of athletic track in Tikwana and the Municipal Infrastructure Grant increase by almost 13 per cent; the rest of the funding is from DBSA .

#### 4. OPERATING REVENUE FRAMEWORK

The revenue generated by the Municipality is not enough to deliver the quality of services required; i.e. in Tikwana township there are no water meters and as result municipality is forced to charge flat rate for water usage irrespective of how many litres the households use; this result in an unaccounted quantities of water losses.

Municipality depends vastly on Government Grants and subsidies which constitute almost 60 per cent of total revenue; electricity is the department were most revenue is generated; however due to the high cost of bulk purchases the revenue breaks even with the expenditure. The cost of providing decent services to citizens far exceeds the revenue received form delivering such services.

In every financial year municipality updates its indigent list; Tswelopele local municipality has almost 12 500 households as per the information of 2001 statistics; 80 per cent of this household are poor; this roughly translates to 10 000 households; however over the years Tswelopele Local Municipality

has only managed to register on average 3500 households in its indigent database, this poses a difficult challenge to Municipality because it bills other poor households which are not getting subsidies from equitable shares and as a result this households are unable to pay; currently the municipality's indigent policy states that if your household is poor the municipality will write off all your debt; Municipality is sitting at almost R 40 000 000 of outstanding debtors due to the fact that people do not want to come and register.

Municipality's revenue framework is build around the following factors:

- Growth of the municipality (currently in Tswelopele there are 1400 new sites being developed)
- Indigent policy
- Tariff policy
- Municipal property rates policy which was implemented on the 1<sup>st</sup> July 2009
- Guidelines from NERSA and National Treasury circulars for the Electricity tariffs

The collection rate at the municipality is currently sitting at 65 – 70 percent; and this is not good as the cost to deliver services get expensive year in year out.

The table below summarises the revenue of the municipality as classified by main revenue source over 2011/12 MTREF:

Description	Medium Term Revenue and Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>			
<b>Revenue By Source</b>			
Property rates	5 179	5 637	5 637
Property rates - penalties & collection charges	600	600	600
Service charges - electricity revenue	15 365	17 669	19 436
Service charges - water revenue	4 266	4 693	5 162
Service charges - sanitation revenue	3 779	4 157	4 572
Service charges - refuse revenue	2 102	2 313	2 544
Rental of facilities and equipment	663	716	745
Interest earned - external investments	510	348	383
Fines	231	249	267
Licences and permits	-	1	1
Agency services	100	110	121
Transfers recognised – operational	58 209	64 123	68 118
Other revenue	14 077	16 056	17 518
Gains on disposal of PPE	150	150	150
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>

Revenue from Property rates increased because of the phase in approach on newly rateable properties as documented in the Municipal property rates act; act 6 of 2004 section 21.

Electricity revenue increased because of 27 per cent increase on tariffs,

The Grants as gazetted on Division of revenue bill also increased and the following table depicts the increase:

Description		2011/12 Medium Term Revenue & Expenditure Framework		
		Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand	Full Year Forecast 2010/2011			
REVENUE:				
<u>Operating expenditure of Transfers and Grants</u>				
National Government:	50 772	57 623	63 537	67 532
Local Government Equitable Share	48 822	55 333	61 187	65 182
Finance Management	1 200	1 450	1 500	1 500
Municipal Systems Improvement	750	840	850	850

#### 4.1.1 Property Rates

Property rates are:

- taxes on the ownership of property (land and buildings)
- based on the market value of the property
- used to fund various services provided by municipalities.

Property rates are paid by owners of all kinds of real property, including commercial, industrial, residential, agricultural and government property.

Property rates are based on the municipal value of your property. Property rates are set, collected, and used locally. This means that the charges differ from area to area and that the money collected is spent in your municipal area.

The municipal value of your property is worked out by considering the market value of property, which includes land and improvements. Professional, independent valuers registered with the South African Council for Valuers, whose job is to ensure that all properties are valued fairly and objectively, conduct valuations.

Your rates account shows the entire amount that you need to pay for the year.

Tswelopele Local Municipality adopted its Municipal Property rates policy and property roll on the 1<sup>st</sup> July 2009 and it is in line with Municipal property rates act (MPRA) act 6 of 2004.

Property rates policy of the Municipality highlights the following :

- In line with section 17(h) of MPRA the first R 15 000 of the market value of the property is excluded from the value used to calculate the rates for the year; the policy gives a further exclusion of R 20 000 of the value of the property; this simply means that if your property is R 35 000 and less you will not be required to pay for property tax.
- 35 per cent of Public service infrastructure will be excluded from being levied rates
- Agricultural properties will be taxed at 0.25:1 to the tariff used for residential properties
- 5 per cent discount is given to agricultural property owners if they pay their account in full before September of every financial year.

Table below shows the proposed rates to be levied in 2011/12 Financial year:

<b>DESCRIPTION</b>	<b>PROPOSED TARIFF</b>
Residential Properties	: 0, 0046 cent in the Rand
Business/ Industrial/ Commercial	: 0, 0060 cent in the Rand
Agriculture	: 0, 00115 cent in the Rand
State Owned	: 0, 0120 cent in the Rand
Public Service Infrastructure	0, 0060 cent in the Rand
Newly rateable State Owned	: 0, 0120 cent in the Rand

All the other tariff information can be obtained from all municipal offices.

## 5. OPERATING EXPENDITURE FRAMEWORK

The operating expenditure of the Tswelopele Local Municipality is informed by the following:

- Funding of the project over medium term as informed by section 18 and 19 of MFMA
- Possible revenue from services
- Grants and Subsidies

The table below sets out the operating expenditure of the Municipality:

Description	2011/12 Medium Term Revenue & Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>			
<b>Expenditure By Type</b>			
Employee related costs	32 171	36 131	38 372
Remuneration of councillors	4 097	4 704	5 174
Debt impairment	2 495	2 485	2 485
Finance charges	2 024	1 840	1 840
Bulk purchases	17 242	16 401	18 779
Transfers and grants	3 728	3 293	3 358
Other expenditure	43 472	51 472	54 644
<b>Total Expenditure</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>

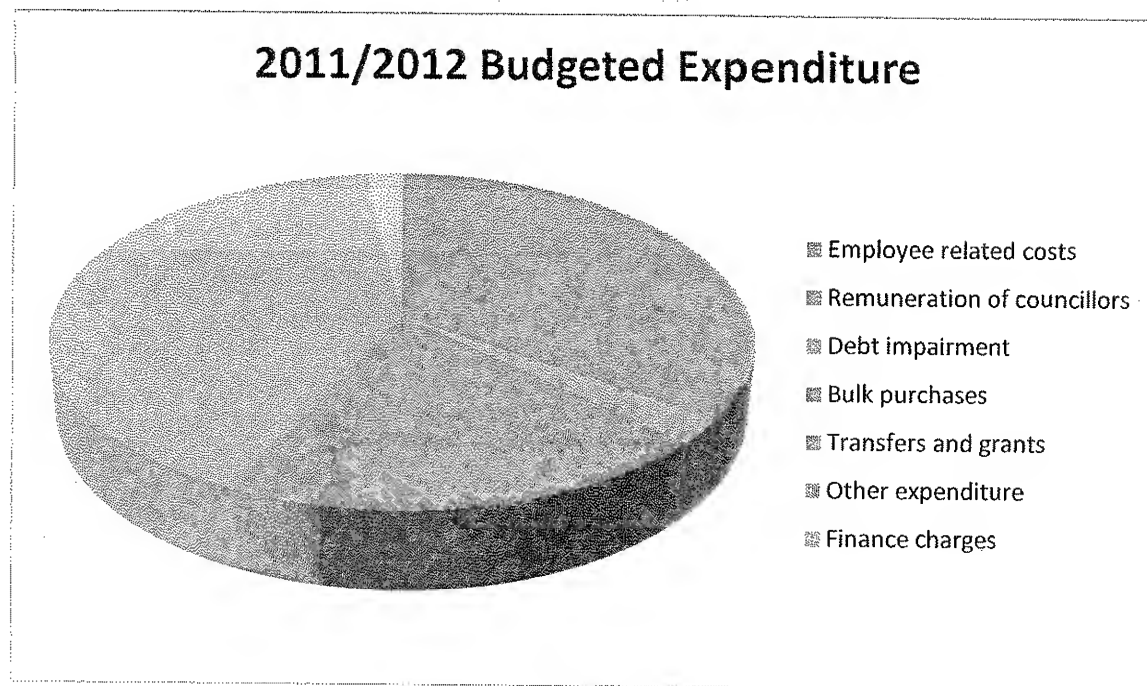
All municipal posts were budgeted for plus an increase of 8.5% on salaries as per the agreement of unions and South African Local Government Bargaining Council (SALGBC).

Provision for debt write off is R 2 495 000, currently the outstanding debtors are sitting at almost R 40 000 000

Finance costs are for the loan that the municipality took at Development Bank of Southern African (DBSA) for the eradication of bucket systems in 2004.

Bulk purchases have been increased by 27 per cent; this is in line with the increase on tariffs of 27 per cent.

The following graph explains further the total operating expenditure:



## 6. CAPITAL EXPENDITURE

The following table details the capital expenditure for 2011/2012 financial year per GFS classification:

Vote Description	2011/12 Medium Term Revenue & Expenditure Framework		
	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>			
<b>Capital expenditure - Vote</b>			
<b>Multi-year expenditure to be appropriated</b>			
1300-COMMUNITY & SOCIAL SERVICES	-	2 000	-
1500-PUBLIC SAFETY	300	-	-
1600-SPORT & RECREATION	6 500	-	-
1700-WASTE MANAGEMENT	200	3 415	-
1800-WASTE WATER MANAGEMENT	31 905	24 690	31 778
1900-ROAD TRANSPORT	200	-	-
2000-WATER	200	-	-
2100-ELECTRICITY	200	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>

Municipal Infrastructure Grant increased from R 22 000 000 to R 25 000 000, the other funding is from National Lottery for the construction of athletic track to the value of R 6 500 000; Development Bank of Southern Africa (DBSA) for the construction of new sewerage network to the value of R 7 000 000.

## **7. ANNUAL BUDGET TABLES**

The following pages present the first main tables of the budget in terms of section 8 of the municipal budget and reporting regulation.



**FS183 Tswelopele - Table A1 Budget Summary**

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 243	3 787	4 582	4 409	4 409	4 409	5 779	6 237	6 237
Service charges	17 587	18 800	21 720	22 245	22 245	22 245	25 512	28 831	31 714
Investment revenue	1 361	1 361	748	316	316	316	510	348	383
Transfers recognised - operational	24 869	29 979	39 875	51 349	51 349	51 349	58 209	64 123	68 118
Other own revenue	24 953	26 292	39 712	13 797	13 797	13 797	15 220	17 283	18 802
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>72 012</b>	<b>80 219</b>	<b>106 637</b>	<b>92 116</b>	<b>92 116</b>	<b>92 116</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>
Employee costs	18 019	22 193	24 634	29 627	28 587	28 587	32 171	36 131	38 372
Remuneration of councillors	3 613	3 366	3 833	4 040	4 040	4 040	4 097	4 704	5 174
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Finance charges	-	-	1 756	1 849	-	-	2 024	1 840	1 840
Materials and bulk purchases	6 800	8 502	14 725	14 327	15 076	15 076	17 242	16 401	18 779
Transfers and grants	-	-	2 176	2 728	2 728	2 728	3 728	3 293	3 358
Other expenditure	30 076	33 321	28 068	38 359	39 867	39 867	45 967	53 957	57 129
<b>Total Expenditure</b>	<b>58 509</b>	<b>67 382</b>	<b>75 191</b>	<b>90 930</b>	<b>90 297</b>	<b>90 297</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>
<b>Surplus/(Deficit)</b>	<b>13 503</b>	<b>12 837</b>	<b>31 446</b>	<b>1 187</b>	<b>1 819</b>	<b>1 819</b>	<b>1</b>	<b>496</b>	<b>603</b>
Transfers recognised - capital	27 385	11 318	18 649	20 799	25 416	25 416	39 505	30 105	31 778
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>40 888</b>	<b>24 155</b>	<b>50 095</b>	<b>21 986</b>	<b>27 235</b>	<b>27 235</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>40 888</b>	<b>24 155</b>	<b>50 095</b>	<b>21 986</b>	<b>27 235</b>	<b>27 235</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>
Transfers recognised - capital	38 115	43 081	18 232	20 799	22 374	25 374	38 205	30 105	31 778
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 159	2 313	4 714	393	393	557	1 300	-	-
<b>Total sources of capital funds</b>	<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>
<b>Financial position</b>									
Total current assets	33 166	14 556	23 601	14 433	8 209	8 209	10 338	11 220	12 190
Total non current assets	183 565	228 723	251 600	273 119	271 308	271 308	312 298	337 483	369 571
Total current liabilities	39 252	21 163	29 357	15 530	14 568	14 568	10 934	11 096	5 484
Total non current liabilities	18 700	19 388	17 756	18 395	18 395	18 395	17 658	16 921	13 546
Community wealth/Equity	158 779	202 729	233 317	232 639	207 334	207 334	286 931	318 640	360 506
<b>Cash flows</b>									
Net cash from (used) operating	45 996	10 485	19 652	20 799	20 729	20 729	11 380	15 203	15 463
Net cash from (used) investing	-	-	(29 105)	(21 291)	(25 866)	(25 866)	(39 505)	(30 105)	(31 778)
Net cash from (used) financing	16 889	(298)	(382)	(876)	(876)	(876)	(266)	(266)	(261)
<b>Cash/cash equivalents at the year end</b>	<b>62 885</b>	<b>73 071</b>	<b>63 237</b>	<b>6 038</b>	<b>1 393</b>	<b>1 393</b>	<b>(26 998)</b>	<b>(42 165)</b>	<b>(58 740)</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	23 513	3 678	13 820	3 386	1 732	1 732	1 732	1 732	1 732
Application of cash and investments	62 717	24 293	23 712	7 821	9 937	9 937	3 242	2 706	(3 756)
<b>Balance - surplus (shortfall)</b>	<b>(39 204)</b>	<b>(20 615)</b>	<b>(9 891)</b>	<b>(4 434)</b>	<b>(8 205)</b>	<b>(8 205)</b>	<b>(1 509)</b>	<b>(973)</b>	<b>5 489</b>
<b>Asset management</b>									
Asset register summary (WDV)	181 208	226 010	251 387	272 598	266 424	266 424	303 591	323 050	354 828
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
<b>Free services</b>									
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		35 711	44 420	14 665	19 790	18 775	18 775	22 587	23 812	25 473
Executive and council		2 032	4 431	2 702	781	781	781	1 441	956	1 012
Budget and treasury office		29 756	35 617	5 646	11 282	10 212	10 212	11 973	13 170	14 487
Corporate services		3 924	4 373	6 317	7 727	7 781	7 781	9 174	9 686	9 975
<i>Community and public safety</i>		2 286	2 614	200	3 812	3 804	3 804	4 408	4 907	5 374
Community and social services		2 176	2 426	200	2 142	2 159	2 159	2 545	2 726	2 983
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		109	161	-	1 670	1 645	1 645	1 863	2 181	2 391
Housing		-	-	-	-	-	-	-	-	-
Health		-	27	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 797	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
Planning and development		2	-	0	-	-	-	-	-	-
Road transport		1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		30 518	35 410	19 727	66 436	66 458	66 458	74 988	84 175	90 663
Electricity		9 993	12 194	10 201	27 142	27 163	27 163	32 049	36 501	39 493
Water		8 239	8 930	4 014	15 985	15 985	15 985	17 009	19 377	20 804
Waste water management		8 053	9 053	3 548	14 267	14 267	14 267	16 079	17 289	18 559
Waste management		4 233	5 233	1 963	9 041	9 042	9 042	9 850	11 008	11 808
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	70 313	84 723	36 719	92 426	92 034	92 034	105 230	116 822	125 254
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		30 578	41 731	23 365	29 922	28 571	28 571	30 893	36 974	39 597
Executive and council		8 112	8 555	12 563	9 161	9 633	9 633	10 805	11 036	11 910
Budget and treasury office		21 097	31 737	10 097	14 671	12 489	12 489	13 355	14 274	15 401
Corporate services		1 370	1 440	705	6 090	6 450	6 450	6 733	11 665	12 286
<i>Community and public safety</i>		5 461	6 689	5 452	9 749	9 741	9 741	10 721	11 938	13 065
Community and social services		5 256	6 424	5 380	8 008	8 006	8 006	8 780	9 677	10 586
Sport and recreation		96	78	64	72	90	90	78	80	88
Public safety		109	161	7	1 670	1 645	1 645	1 863	2 181	2 391
Housing		-	-	-	-	-	-	-	-	-
Health		-	27	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29 988	30 863	35 952	46 962	46 422	46 422	56 166	58 237	63 271
Electricity		10 427	11 357	16 914	20 920	20 748	20 748	24 585	24 243	27 198
Water		8 496	5 683	6 893	9 376	8 574	8 574	13 554	14 162	15 307
Waste water management		7 361	8 281	6 841	9 383	9 508	9 508	10 451	10 925	11 109
Waste management		3 704	5 542	5 304	7 283	7 592	7 592	7 576	8 907	9 656
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	3	70 309	84 625	69 987	92 489	92 028	92 028	105 230	116 326	124 651
<b>Surplus/(Deficit) for the year</b>		4	98	(33 269)	(63)	7	7	0	496	603

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes.
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure).
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure).
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
Revenue - Standard												
Municipal governance and administration												
			35 711	44 420	14 665	19 780	18 775	18 775	22 587	23 812	25 473	
Executive and council			2 032	4 431	2 702	781	781	781	1 441	956	1 012	
Mayor and Council			503	578	2	781	781	781	1 441	956	1 012	
Municipal Manager			1 529	3 853	2 700	-	-	-	-	-	-	
Budget and treasury office			29 756	35 617	5 646	11 282	10 212	10 212	11 973	13 170	14 487	
Corporate services			3 924	4 373	6 317	7 727	7 781	7 781	9 174	9 686	9 975	
Property Rates			3 410	3 792	5 260	4 941	4 941	4 941	5 784	6 241	6 241	
Council Property			119	136	254	130	150	150	130	130	130	
Camps & Arable Land			395	445	803	580	610	610	580	636	656	
Corporate Services			-	-	-	2 076	2 081	2 081	2 679	2 679	2 948	
Community and public safety			2 286	2 614	200	3 812	3 804	3 804	4 408	4 907	5 374	
Community and social services			2 176	2 426	200	2 142	2 159	2 159	2 545	2 726	2 983	
Community Services			277	2	14	7	7	7	7	7	8	
Libraries			509	898	4	494	494	494	435	516	565	
Town Halls			62	62	42	74	74	74	83	82	90	
Traffic			-	-	-	-	-	-	-	-	-	
Welfare			1 232	1 364	12	1 435	1 450	1 450	1 874	1 989	2 188	
Parks & Cemeteries			97	100	128	132	134	134	147	132	132	
Other Community			-	-	-	-	-	-	-	-	-	
Other Social			-	-	-	-	-	-	-	-	-	
Sport and recreation			-	-	-	-	-	-	-	-	-	
Public safety			109	161	-	1 670	1 645	1 645	1 863	2 181	2 391	
Traffic			-	-	-	1 215	1 195	1 195	1 242	1 640	1 795	
Disaster Management			109	161	-	455	451	451	621	542	596	
Civil Defence			-	-	-	-	-	-	-	-	-	
Street Lighting			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Housing			-	-	-	-	-	-	-	-	-	
Health			-	27	-	-	-	-	-	-	-	
Clinics			-	27	-	-	-	-	-	-	-	
Ambulance			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Economic and environmental services			1 797	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744	
Planning and development			2	-	0	-	-	-	-	-	-	
Economic Development/Planning			-	-	-	-	-	-	-	-	-	
Town Planning/Building enforcement			-	-	-	-	-	-	-	-	-	
Licensing & Regulation			2	-	0	-	-	-	-	-	-	
Road transport			1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744	
Roads			1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744	
Public Buses			-	-	-	-	-	-	-	-	-	
Parking Garages			-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Environmental protection			-	-	-	-	-	-	-	-	-	
Pollution Control			-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Trading services			30 518	35 410	19 727	66 436	66 458	66 458	74 988	84 175	90 663	
Electricity			9 993	12 194	10 201	27 142	27 163	27 163	32 049	36 501	39 493	
Electricity Distribution			9 993	12 194	10 201	27 142	27 163	27 163	32 049	36 501	39 493	
Electricity Generation			-	-	-	-	-	-	-	-	-	
Water			8 239	8 930	4 014	15 985	15 985	15 985	17 009	19 377	20 804	
Water Distribution			8 239	8 930	4 014	15 985	15 985	15 985	17 009	19 377	20 804	
Water Storage			-	-	-	-	-	-	-	-	-	
Waste water management			8 053	9 053	3 548	14 267	14 267	14 267	16 079	17 289	18 559	
Sewerage			8 053	9 053	3 548	14 267	14 267	14 267	16 079	17 289	18 559	
Storm Water Management			-	-	-	-	-	-	-	-	-	
Public Toilets			-	-	-	-	-	-	-	-	-	
Waste management			4 233	5 233	1 963	9 041	9 042	9 042	9 850	11 008	11 808	
Solid Waste			4 233	5 233	1 963	9 041	9 042	9 042	9 850	11 008	11 808	
Other			-	-	-	-	-	-	-	-	-	
Air Transport			-	-	-	-	-	-	-	-	-	
Abattoirs			-	-	-	-	-	-	-	-	-	
Tourism			-	-	-	-	-	-	-	-	-	
Forestry			-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	
Total Revenue - Standard			2	70 313	84 723	36 719	92 426	92 034	92 034	105 230	116 822	125 254
Expenditure - Standard												
Municipal governance and administration												
			30 578	41 731	23 365	29 922	28 571	28 571	30 893	36 974	39 597	
Executive and council			8 112	8 555	12 563	9 161	9 633	9 633	10 805	11 036	11 910	
Mayor and Council			4 715	4 821	5 302	6 185	6 443	6 443	7 200	7 353	7 859	
Municipal Manager			3 397	3 733	7 261	2 976	3 191	3 191	3 605	3 682	4 051	
Budget and treasury office			21 097	31 737	10 097	14 671	12 489	12 489	13 355	14 274	15 401	
Corporate services			1 370	1 440	705	6 090	6 450	6 450	6 733	11 665	12 286	
Property Rates			1 000	1 045	463	1 045	1 395	1 395	1 045	5 196	5 196	
Council Property			210	210	139	232	232	232	125	255	270	
Camps & Arable Land			160	185	102	199	199	199	177	260	269	

Corporate Services	-	-	-	4 613	4 623	4 623	5 385	5 954	6 551
Community and public safety	5 461	6 689	5 452	9 749	9 741	9 741	10 721	11 938	13 065
Community and social services	5 256	6 424	5 380	8 008	8 006	8 006	8 780	9 677	10 586
Community Services	1 408	1 979	1 667	2 108	2 101	2 101	2 576	2 780	3 018
Libraries	509	575	424	494	494	494	435	516	565
Town Halls	714	844	793	1 127	1 107	1 107	1 134	1 274	1 401
Traffic	-	-	-	-	-	-	-	-	-
Welfare	1 232	1 093	893	1 435	1 450	1 450	1 874	1 989	2 188
Parks & Cemeteries	1 393	1 933	1 602	2 843	2 853	2 853	2 762	3 118	3 414
Other Community	-	-	-	-	-	-	-	-	-
Other Social	-	-	-	-	-	-	-	-	-
Sport and recreation	96	78	64	72	90	90	78	80	86
Public safety	109	161	7	1 670	1 645	1 645	1 863	2 181	2 391
Traffic	-	-	-	1 215	1 195	1 195	1 242	1 640	1 795
Disaster Management	109	161	7	455	451	451	621	542	596
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	27	-	-	-	-	-	-	-
Clinics	-	27	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services	4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Planning and development	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Town Planning/Building enforcement	-	-	-	-	-	-	-	-	-
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Roads	4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Trading services	29 988	30 863	35 952	46 962	46 422	46 422	56 166	58 237	63 271
Electricity	10 427	11 357	16 914	20 920	20 748	20 748	24 585	24 243	27 198
Electricity Distribution	10 427	11 357	16 914	20 920	20 748	20 748	24 585	24 243	27 198
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	8 496	5 683	6 893	9 376	8 574	8 574	13 554	14 162	15 307
Water Distribution	8 496	5 683	6 893	9 376	8 574	8 574	13 554	14 162	15 307
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	7 361	8 281	6 841	9 383	9 508	9 508	10 451	10 925	11 109
Sewerage	7 361	8 281	6 841	9 383	9 508	9 508	10 451	10 925	11 109
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	3 704	5 542	5 304	7 283	7 592	7 592	7 576	8 907	9 656
Solid Waste	3 704	5 542	5 304	7 283	7 592	7 592	7 576	8 907	9 656
Other	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	70 309	84 625	69 987	92 489	92 028	105 230	116 326	124 651
Surplus/(Deficit) for the year		4	98	(33 269)	(63)	7	0	495	603

#### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-29 084 130	-6 814 147	-88 567 607	-20 489 355	-25 497 900	-25 497 900	-39 505 500	-30 104 265	-31 777 682
check opexp balance	11 800 231	17 243 056	-5 203 907	1 559 504	1 730 824	1 730 824	-0	754	474

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A5 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote	1									
1000-EXECUTIVE & COUNCIL		10 861	2 564	2 666	781	781	781	1 441	956	1 012
1100-FINANCE AND ADMINISTRATION		21 320	13 606	15 653	19 009	17 994	17 994	21 146	22 856	24 462
1200-HEALTH		150	7	-	18	18	18	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		1 800	1 749	2 523	2 142	2 159	2 159	2 545	2 726	2 983
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		56	9	757	1 670	1 645	1 645	1 863	2 181	2 391
1600-SPORT & RECREATION		-	-	-	-	-	-	-	-	-
1700-WASTE MANAGEMENT		4 952	5 993	7 552	9 041	9 042	9 042	9 850	11 008	11 808
1800-WASTE WATER MANAGEMENT		46 649	40 790	31 072	14 267	14 267	14 267	16 079	17 289	18 559
1900-ROAD TRANSPORT		1 533	115	2 551	2 389	2 997	2 997	3 247	3 928	3 744
2000-WATER		9 222	6 310	13 474	15 985	15 985	15 985	17 009	19 377	20 804
2100-ELECTRICITY		10 144	12 369	21 107	27 142	27 163	27 163	32 049	36 501	39 493
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	106 687	83 512	97 355	92 444	92 052	92 052	105 230	116 822	125 254
Expenditure by Vote to be appropriated	1									
1000-EXECUTIVE & COUNCIL		-	-	-	9 161	9 633	9 633	10 805	11 036	11 910
1100-FINANCE AND ADMINISTRATION		-	-	-	20 761	18 938	18 938	20 088	25 938	27 686
1200-HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		-	-	-	8 008	8 006	8 006	8 780	9 677	10 586
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	-	1 670	1 645	1 645	1 863	2 181	2 391
1600-SPORT & RECREATION		-	-	-	72	90	90	78	80	88
1700-WASTE MANAGEMENT		-	-	-	7 283	7 592	7 592	7 576	8 907	9 656
1800-WASTE WATER MANAGEMENT		-	-	-	9 383	9 508	9 508	10 451	10 925	11 109
1900-ROAD TRANSPORT		-	-	-	5 856	7 293	7 293	7 450	9 178	8 719
2000-WATER		-	-	-	9 376	8 574	8 574	13 554	14 162	15 307
2100-ELECTRICITY		-	-	-	20 920	20 748	20 748	24 585	24 243	27 198
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	92 489	92 028	92 028	105 230	116 326	124 651
Surplus/(Deficit) for the year	2	106 687	83 512	97 355	(45)	25	25	0	496	603

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote		1									
1000-EXECUTIVE & COUNCIL			10 861	2 564	2 666	781	781	781	1 441	956	1 012
COUNCIL			-	71	1	781	781	781	1 441	956	1 012
MUNICIPAL MANAGER			10 861	2 493	2 665	-	-	-	-	-	-
1100-FINANCE AND ADMINISTRATION			21 320	13 606	15 653	19 009	17 994	17 994	21 146	22 856	24 482
FINANCE			17 200	9 307	10 446	11 282	10 212	10 212	11 973	13 170	14 487
PROPERTY RATES			3 711	3 804	4 414	4 941	4 941	4 941	5 784	6 241	6 241
COUNCIL PROPERTIES			91	86	213	130	160	150	130	130	130
CAMPS & ARABLE LAND			318	409	580	580	610	610	580	636	656
1200-HEALTH			150	7	-	18	18	18	-	-	-
CLINICS			150	7	-	18	18	18	-	-	-
ENVIRONMENTAL HEALTH			-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES			1 800	1 749	2 523	2 142	2 159	2 159	2 545	2 726	2 983
LIBRARIES			516	590	521	494	494	494	435	516	565
WELFARE			1 093	983	1 789	1 435	1 450	1 450	1 874	1 989	2 188
COMMUNITY HALLS			46	56	74	74	74	74	83	82	90
CEMETERIES			124	123	132	132	134	134	147	132	132
COMMUNITY SERVICES			21	7	7	7	7	7	7	7	8
1400-HOUSING			-	-	-	-	-	-	-	-	-
PUBLIC HOUSING			-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY			56	9	757	1 870	1 645	1 645	1 863	2 181	2 391
TRAFFIC			-	-	635	1 215	1 195	1 195	1 242	1 640	1 795
DISASTER MANAGEMENT			56	9	122	455	451	451	621	542	596
1600-SPORT & RECREATION			-	-	-	-	-	-	-	-	-
SPORT FIELDS			-	-	-	-	-	-	-	-	-
1700-WASTE MANAGEMENT			4 952	5 993	7 552	9 041	9 042	9 042	9 850	11 008	11 808
REFUSE REMOVAL			4 952	5 993	7 552	9 041	9 042	9 042	9 850	11 008	11 808
1800-WASTE WATER MANAGEMENT			46 649	40 790	31 072	14 267	14 267	14 267	16 079	17 289	18 559
SEWERAGE			46 649	40 790	31 072	14 267	14 267	14 267	16 079	17 289	18 559
1900-ROAD TRANSPORT			1 533	115	2 551	2 389	2 997	2 997	3 247	3 928	3 744
PUBLIC WORKS & WORKSHOP			1 533	115	2 551	2 389	2 997	2 997	3 247	3 928	3 744
2000-WATER			9 222	6 310	13 474	15 985	15 985	15 985	17 009	19 377	20 804
WATER			9 222	6 310	13 474	15 985	15 985	15 985	17 009	19 377	20 804
2100-ELECTRICITY			10 144	12 369	21 107	27 142	27 163	27 163	32 049	36 501	39 493
ELECTRICITY			10 144	12 369	21 107	27 142	27 163	27 163	32 049	36 501	39 493
2200-CORPORATE SERVICES			-	-	-	-	-	-	-	-	-
Subvote example 13			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	106 687	83 512	97 355	92 444	92 052	92 052	105 230	116 822	125 254
Expenditure by Vote		1									
1000-EXECUTIVE & COUNCIL			-	-	-	9 161	9 633	9 633	10 805	11 036	11 910
COUNCIL			-	-	-	6 185	6 443	6 443	7 200	7 353	7 859
MUNICIPAL MANAGER			-	-	-	2 976	3 191	3 191	3 605	3 682	4 051
1100-FINANCE AND ADMINISTRATION			-	-	-	20 761	18 938	18 938	20 088	25 938	27 686
FINANCE			-	-	-	14 671	12 489	12 489	13 355	14 274	15 401
PROPERTY RATES			-	-	-	1 045	1 395	1 395	1 045	5 196	5 196
COUNCIL PROPERTIES			-	-	-	232	232	232	125	255	270
CAMPS & ARABLE LAND			-	-	-	199	199	199	177	260	269
1200-HEALTH			-	-	-	-	-	-	-	-	-
CLINICS			-	-	-	-	-	-	-	-	-
ENVIRONMENTAL HEALTH			-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES			-	-	-	8 006	8 006	8 006	8 780	9 677	10 586
LIBRARIES			-	-	-	494	494	494	435	516	565
WELFARE			-	-	-	1 435	1 450	1 450	1 874	1 989	2 188
COMMUNITY HALLS			-	-	-	1 127	1 107	1 107	1 134	1 274	1 401
CEMETERIES			-	-	-	2 843	2 853	2 853	2 762	3 118	3 414
COMMUNITY SERVICES			-	-	-	2 106	2 101	2 101	2 576	2 786	3 018
1400-HOUSING			-	-	-	-	-	-	-	-	-
PUBLIC HOUSING			-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY			-	-	-	1 670	1 645	1 645	1 863	2 181	2 391
TRAFFIC			-	-	-	1 215	1 195	1 195	1 242	1 640	1 795
DISASTER MANAGEMENT			-	-	-	455	451	451	621	542	596
1600-SPORT & RECREATION			-	-	-	72	90	90	78	80	88
SPORT FIELDS			-	-	-	72	90	90	78	80	88
1700-WASTE MANAGEMENT			-	-	-	7 283	7 592	7 592	7 576	8 907	9 656
REFUSE REMOVAL			-	-	-	7 283	7 592	7 592	7 576	8 907	9 656
1800-WASTE WATER MANAGEMENT			-	-	-	9 383	9 508	9 508	10 451	10 925	11 109
SEWERAGE			-	-	-	9 383	9 508	9 508	10 451	10 925	11 109
1900-ROAD TRANSPORT			-	-	-	5 856	7 293	7 293	7 450	9 178	8 719
PUBLIC WORKS & WORKSHOP			-	-	-	5 856	7 293	7 293	7 450	9 178	8 719
2000-WATER			-	-	-	9 376	8 574	8 574	13 554	14 162	15 307
WATER			-	-	-	9 376	8 574	8 574	13 554	14 162	15 307
2100-ELECTRICITY			-	-	-	20 920	20 748	20 748	24 585	24 243	27 198
ELECTRICITY			-	-	-	20 920	20 748	20 748	24 585	24 243	27 198
2200-CORPORATE SERVICES			-	-	-	-	-	-	-	-	-
Subvote example 13			-	-	-	-	-	-	-	-	-
0			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	-	-	-	92 489	92 028	92 028	105 230	116 326	124 651
Surplus/(Deficit) for the year		2	106 687	83 512	97 355	(45)	25	25	0	496	603

**References**

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

1703 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Revenue By Source</b>										
Property rates	2	3 243	3 787	4 582	3 809	3 809	3 809	5 179	5 637	5 637
Property rates - penalties & collection charges		-	-	-	600	600	600	600	600	600
Service charges - electricity revenue	2	7 439	8 648	9 753	12 098	12 098	12 098	15 365	17 669	19 436
Service charges - water revenue	2	4 266	4 271	4 703	4 266	4 266	4 266	4 266	4 693	5 162
Service charges - sanitation revenue	2	3 779	3 779	4 408	3 779	3 779	3 779	3 779	4 157	4 572
Service charges - refuse revenue	2	2 102	2 102	2 856	2 102	2 102	2 102	2 102	2 313	2 544
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		601	601	807	654	654	654	663	716	745
Interest earned - external investments		1 361	1 361	748	316	316	316	510	348	383
Interest earned - outstanding debtors		-	-	576	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines		1	1	100	231	231	231	231	249	267
Licences and permits		2	2	3	1	1	1	-	1	1
Agency services		-	-	-	80	80	80	100	110	121
Transfers recognised - operational		24 869	29 979	39 875	51 349	51 349	51 349	58 209	64 123	68 118
Other revenue	2	24 319	25 659	38 089	12 681	12 681	12 681	14 077	16 056	17 518
Gains on disposal of PPE		30	30	138	150	150	150	150	150	150
Total Revenue (excluding capital transfers and contributions)		72 012	80 219	106 637	92 116	92 116	92 116	105 230	116 822	125 254
<b>Expenditure By Type</b>										
Employee related costs	2	18 019	22 193	24 634	29 627	28 587	28 587	32 171	36 131	38 372
Remuneration of councillors		3 613	3 366	3 833	4 040	4 040	4 040	4 097	4 704	5 174
Debt impairment	3	2 550	2 550	2 382	2 400	2 400	2 400	2 495	2 485	2 485
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	-
Finance charges		-	-	1 756	1 849	-	-	2 024	1 840	1 840
Bulk purchases	2	6 800	8 502	14 725	14 327	15 076	15 076	17 242	16 401	18 779
Other materials	8	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	2 176	2 728	2 728	2 728	3 728	3 293	3 358
Other expenditure	4, 5	27 526	30 771	25 686	35 959	37 467	37 467	43 472	51 472	54 644
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		58 509	67 382	75 191	90 930	90 297	90 297	105 230	116 326	124 651
Surplus/(Deficit)		13 503	12 837	31 446	1 187	1 819	1 819	1	496	603
Transfers recognised - capital	6	27 385	11 318	18 649	20 799	25 416	25 416	39 505	30 105	31 778
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40 888	24 155	50 095	21 986	27 235	27 235	39 506	30 601	32 381
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		40 888	24 155	50 095	21 986	27 235	27 235	39 506	30 601	32 381
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40 888	24 155	50 095	21 986	27 235	27 235	39 506	30 601	32 381
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		40 888	24 155	50 095	21 986	27 235	27 235	39 506	30 601	32 381

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee cost
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1
7. Equity method

FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure - Vote</b>										
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>									
1000-EXECUTIVE & COUNCIL		449	1 073	1 711	15	15	15	-	-	-
1100-FINANCE AND ADMINISTRATION		-	32	224	135	135	135	-	-	-
1200-HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		2 892	1 607	321	129	129	129	-	2 000	-
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	195	114	114	114	300	-	-
1600-SPORT & RECREATION		317	-	-	-	-	3 000	6 500	-	-
1700-WASTE MANAGEMENT		-	-	250	-	-	-	200	3 415	-
1800-WASTE WATER MANAGEMENT		36 434	41 974	15 299	20 799	22 374	22 374	31 905	24 690	31 778
1900-ROAD TRANSPORT		-	-	1 500	-	-	-	200	-	-
2000-WATER		-	-	514	-	-	-	200	-	-
2100-ELECTRICITY		182	707	2 934	-	-	-	200	-	-
2200-CORPORATE SERVICES		-	-	-	-	-	165	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>									
1000-EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-
1100-FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-
1200-HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
1400-HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
1600-SPORT & RECREATION		-	-	-	-	-	-	-	-	-
1700-WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
1800-WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
1900-ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
2000-WATER		-	-	-	-	-	-	-	-	-
2100-ELECTRICITY		-	-	-	-	-	-	-	-	-
2200-CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Example 14 - Vote14		-	-	-	-	-	-	-	-	-
Example 15 - Vote15		-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>										
<b>Total Capital Expenditure - Vote</b>		<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>
<b>Capital Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>449</b>	<b>1 106</b>	<b>1 935</b>	<b>150</b>	<b>150</b>	<b>315</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and council		449	1 073	1 711	15	15	15	-	-	-
Budget and treasury office		-	32	224	135	135	135	-	-	-
Corporate services		-	-	-	-	-	165	-	-	-
<b>Community and public safety</b>		<b>3 209</b>	<b>1 607</b>	<b>516</b>	<b>243</b>	<b>243</b>	<b>243</b>	<b>6 800</b>	<b>-</b>	<b>-</b>
Community and social services		2 892	1 607	321	129	129	129	-	-	-
Sport and recreation		317	-	-	-	-	-	6 500	-	-
Public safety		-	-	195	114	114	114	300	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>-</b>	<b>-</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	1 500	-	-	-	200	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>36 616</b>	<b>42 681</b>	<b>18 996</b>	<b>20 799</b>	<b>22 374</b>	<b>25 374</b>	<b>32 505</b>	<b>30 105</b>	<b>31 778</b>
Electricity		182	707	2 934	-	-	-	200	-	-
Water		5 696	18 466	514	-	-	-	200	-	-
Waste water management		30 738	23 508	15 299	20 799	22 374	22 374	31 905	30 105	31 778
Waste management		-	-	250	-	-	3 000	200	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>
<b>Funded by:</b>										
National Government		38 115	43 081	18 232	20 799	22 374	25 374	24 705	30 105	31 778
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	13 500	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>38 115</b>	<b>43 081</b>	<b>18 232</b>	<b>20 799</b>	<b>22 374</b>	<b>25 374</b>	<b>38 205</b>	<b>30 105</b>	<b>31 778</b>
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 159	2 313	4 714	393	393	557	1 300	-	-
<b>Total Capital Funding</b>	<b>7</b>	<b>40 274</b>	<b>45 394</b>	<b>22 946</b>	<b>21 192</b>	<b>22 767</b>	<b>25 931</b>	<b>39 505</b>	<b>30 105</b>	<b>31 778</b>

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by standard classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (M/FMA section 46) as part of relevant capital budget.



FS183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>	<b>2</b>									
1000-EXECUTIVE & COUNCIL		449	1 073	1 711	15	15	15	-	-	-
COUNCIL		449	1 073	1 144	-	-	-	-	-	-
MUNICIPAL MANAGER		-	-	567	15	15	15	-	-	-
1100-FINANCE AND ADMINISTRATION		-	32	224	135	135	135	-	-	-
FINANCE		-	32	224	135	135	135	-	-	-
PROPERTY RATES		-	-	-	-	-	-	-	-	-
COUNCIL PROPERTIES		-	-	-	-	-	-	-	-	-
CAMPS & ARABLE LAND		-	-	-	-	-	-	-	-	-
1200-HEALTH		-	-	-	-	-	-	-	-	-
CLINICS		-	-	-	-	-	-	-	-	-
ENVIRONMENTAL HEALTH		-	-	-	-	-	-	-	-	-
1300-COMMUNITY & SOCIAL SERVICES		2 892	1 607	321	129	129	129	-	2 000	-
LIBRARIES		-	-	-	-	-	-	-	-	-
WELFARE		-	-	-	12	12	12	-	-	-
COMMUNITY HALLS		-	-	281	-	-	-	-	-	-
CEMETERIES		-	-	40	80	80	80	-	2 000	-
COMMUNITY SERVICES		2 892	1 607	-	37	37	37	-	-	-
1400-HOUSING		-	-	-	-	-	-	-	-	-
PUBLIC HOUSING		-	-	-	-	-	-	-	-	-
1500-PUBLIC SAFETY		-	-	195	114	114	114	300	-	-
TRAFFIC		-	-	195	114	114	114	300	-	-
DISASTER MANAGEMENT		-	-	-	-	-	-	-	-	-
1600-SPORT & RECREATION		317	-	-	-	-	3 000	6 500	-	-
SPORT FIELDS		317	-	-	-	-	3 000	6 500	-	-
1700-WASTE MANAGEMENT		-	-	250	-	-	-	200	3 415	-
REFUSE REMOVAL		-	-	250	-	-	-	200	3 415	-

<b>1800-WASTE WATER MANAGEMENT SEWERAGE</b>	36 434 36 434	41 974 41 974	15 299 15 299	20 799 20 799	22 374 22 374	22 374 22 374	31 905 31 905	24 680 24 680	31 778 31 778
<b>1900-ROAD TRANSPORT PUBLIC WORKS &amp; WORKSHOP</b>	- -	- -	1 500 1 500	- -	- -	- -	200 200	- -	- -
<b>2000-WATER WATER</b>	- -	- -	514 514	- -	- -	- -	200 200	- -	- -
<b>2100-ELECTRICITY ELECTRICITY</b>	182 182	707 707	2 934 2 934	- -	- -	- -	200 200	- -	- -
<b>2200-CORPORATE SERVICES</b>	-	-	-	-	-	165	-	-	-
Subvote example 13						85			
0						80			
0									
0									
0									
0									
0									
0									
0									
Example 14 - Vote14	-	-	-	-	-	-	-	-	-
Subvote example 14									
0									
0									
0									
0									
0									
0									
0									
0									
Example 15 - Vote15	-	-	-	-	-	-	-	-	-
Subvote example 15									
0									
0									
0									
0									
0									
0									
0									
Capital multi-year expenditure sub-total	40 274	45 394	22 946	21 192	22 767	25 931	39 505	30 105	31 778

FS183 Tswelopele - Table A6 Budgeted Financial Position

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
ASSETS										
Current assets										
Cash		302	1 367	9 074	1 654		-	-	-	-
Call investment deposits	1	22 999	2 099	4 534	1 520	1 732	1 732	1 520	1 520	1 520
Consumer debtors	1	7 776	7 197	5 721	6 868	6 476	6 476	6 630	7 293	8 022
Other debtors		1 924	1 644	1 408	1 989		-	2 188	2 407	2 647
Current portion of long-term receivables		-	-	2 758	-		-	-	-	-
Inventory	2	165	2 250	106	2 402		-	-	-	-
Total current assets		33 166	14 556	23 601	14 433	8 209	8 209	10 338	11 220	12 190
Non current assets										
Long-term receivables		-	-	-	-		-	-	-	-
Investments		212	212	212	212		-	212	212	212
Investment property		5 230	5 230	5 230	5 230		-	5 230	-	-
Investment in Associate		-	-	-	-		-	-	-	-
Property, plant and equipment	3	177 457	222 495	246 125	266 732	271 308	271 308	306 823	337 238	369 326
Agricultural		-	-	-	-		-	-	-	-
Biological		666	753	-	912		-	-	-	-
Intangible		-	32	32	32		-	32	32	32
Other non-current assets		-	-	-	-		-	-	-	-
Total non current assets		183 565	228 723	251 600	273 119	271 308	271 308	312 298	337 483	369 571
TOTAL ASSETS		216 731	243 279	275 201	287 551	279 517	279 517	322 636	348 703	381 760
LIABILITIES										
Current liabilities										
Bank overdraft	1	-	-	-	-		-	-	-	-
Borrowing	4	524	405	1 408	490	490	490	571	641	721
Consumer deposits		380	414	431	501		-	551	606	667
Trade and other payables	4	38 348	20 343	23 368	14 539	14 077	14 077	9 813	9 849	4 096
Provisions		-	-	4 151	-		-	-	-	-
Total current liabilities		39 252	21 163	29 357	15 530	14 568	14 568	10 934	11 096	5 484
Non current liabilities										
Borrowing		15 317	15 880	15 810	13 782	13 782	13 782	12 890	12 024	11 406
Provisions		3 383	3 507	1 946	4 613	4 613	4 613	4 768	4 897	2 140
Total non current liabilities		18 700	19 388	17 756	18 395	18 395	18 395	17 658	16 921	13 546
TOTAL LIABILITIES		57 952	40 550	47 113	33 925	32 962	32 962	28 592	28 017	19 030
NET ASSETS	5	158 779	202 729	228 088	253 627	246 554	246 554	294 044	320 685	362 731
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		158 779	202 729	233 317	232 639	207 334	207 334	286 931	318 640	360 506
Reserves	4	-	-	-	-	-	-	-	-	-
Minorities' interests		-	-	-	-		-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	158 779	202 729	233 317	232 639	207 334	207 334	286 931	318 640	360 506

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		17 422	19 415	27 821	28 780	29 172	29 172	30 691	34 468	37 351
Government - operating	1	30 195	30 890	33 142	50 881	50 881	50 881	58 209	64 123	68 118
Government - capital	1	94 683	6 642	27 846	20 799	20 799	20 799	24 705	30 105	31 778
Interest		1 788	1 684	1 324	316	316	316	510	348	383
Dividends		50	31	158	-	-	-	-	-	-
Payments										
Suppliers and employees		(53 952)	(43 532)	(66 707)	(75 401)	(75 862)	(75 862)	(96 983)	(108 708)	(116 969)
Finance charges		(2 127)	(2 163)	(1 756)	(1 849)	(1 849)	(1 849)	(2 024)	(1 840)	(1 840)
Transfers and Grants	1	(42 064)	(2 681)	(2 176)	(2 728)	(2 728)	(2 728)	(3 728)	(3 293)	(3 358)
NET CASH FROM/(USED) OPERATING ACTIVITIES		45 996	10 485	19 652	20 799	20 729	20 729	11 380	15 203	15 463
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	577	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	-	(29 682)	(21 291)	(25 866)	(25 866)	(39 505)	(30 105)	(31 778)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(29 105)	(21 291)	(25 866)	(25 866)	(39 505)	(30 105)	(31 778)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		324	56	17	46	46	46	50	50	55
Payments										
Repayment of borrowing		16 565	(354)	(399)	(922)	(922)	(922)	(316)	(316)	(316)
NET CASH FROM/(USED) FINANCING ACTIVITIES		16 889	(298)	(382)	(876)	(876)	(876)	(266)	(266)	(261)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at the year begin	2	62 885	10 187	(9 834)	(1 368)	(6 013)	(6 013)	(28 390)	(15 168)	(16 575)
Cash/cash equivalents at the year end	2	62 885	73 071	63 237	7 406	7 406	7 406	1 393	(26 998)	(42 165)
		62 885	73 071	63 237	6 038	1 393	1 393	(26 998)	(42 165)	(58 740)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities;
2. Cash equivalents includes investments with maturities of 3 months or less;

FS183 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
Cash and investments available										
Cash/cash equivalents at the year end	1	62 885	73 071	63 237	6 038	1 393	1 393	(26 998)	(42 165)	(58 740)
Other current investments > 90 days		(39 584)	(69 605)	(49 629)	(2 864)	340	340	28 518	43 685	60 260
Non current assets - Investments	1	212	212	212	212	-	-	212	212	212
Cash and investments available		23 513	3 678	13 820	3 386	1 732	1 732	1 732	1 732	1 732
Application of cash and investments										
Unspent conditional transfers		29 241	8 328	4 151	-	-	-	-	-	-
Unspent borrowing										
Statutory requirements	2									
Other working capital requirements	3	33 476	15 965	19 561	7 821	9 937	9 937	3 242	2 706	(3 756)
Other provisions										
Long term investments committed	4	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5									
Total Application of cash and investments		62 717	24 293	23 712	7 821	9 937	9 937	3 242	2 706	(3 756)
Surplus(shortfall)		(39 204)	(20 615)	(9 891)	(4 434)	(8 205)	(8 205)	(1 509)	(973)	5 489

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation.
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserve

FS183 Tswelopele - Table A9 Asset Management

Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPITAL EXPENDITURE											
Total New Assets		1	38 568	45 361	20 149	20 299	20 299	20 299	35 405	30 305	31 778
Infrastructure - Road transport			-	-	1 500	-	-	-	-	200	-
Infrastructure - Electricity			44	707	-	-	-	-	-	-	-
Infrastructure - Water			5 626	18 322	-	-	-	-	-	-	-
Infrastructure - Sanitation			30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778
Infrastructure - Other			-	-	-	-	-	-	-	3 415	-
Infrastructure			36 408	42 538	20 149	20 299	20 299	20 299	31 905	28 305	31 778
Community			96	-	-	-	-	-	3 500	2 000	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	2 063	2 824	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets		2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	1 500	-	-	-	-	200	-
Infrastructure - Electricity			44	707	-	-	-	-	-	-	-
Infrastructure - Water			5 626	18 322	-	-	-	-	-	-	-
Infrastructure - Sanitation			30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778
Infrastructure - Other			-	-	-	-	-	-	-	3 415	-
Infrastructure			36 408	42 538	20 149	20 299	20 299	20 299	31 905	28 305	31 778
Community			96	-	-	-	-	-	3 500	2 000	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	2 063	2 824	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	38 568	45 361	20 149	20 299	20 299	20 299	35 405	30 305	31 778
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	22 596	22 596	22 596	22 596	22 596	22 596	22 596	22 596	22 596
Infrastructure - Electricity			7 662	8 370	10 720	10 720	10 720	10 720	10 720	10 720	10 720
Infrastructure - Water			33 512	51 834	52 308	52 308	52 308	52 308	52 308	52 308	52 308
Infrastructure - Sanitation			83 163	106 671	129 965	150 264	150 264	150 264	182 168	206 858	238 635
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			146 934	189 471	215 589	235 888	235 888	235 888	267 792	292 482	324 256
Community			10 734	10 900	11 366	11 366	11 366	11 366	11 366	11 366	11 366
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			5 230	5 230	5 230	5 230	-	5 230	-	-	-
Other assets			17 645	19 623	19 170	19 170	19 170	19 170	19 170	19 170	19 170
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			666	753	-	912	-	-	-	-	-
Intangibles			-	32	32	32	-	-	32	32	32
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	181 208	226 010	251 387	272 598	266 424	266 424	303 591	323 050	354 828
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment			-	-	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class		3	3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
Infrastructure - Road transport			1 070	1 172	1 050	1 350	1 350	1 350	1 422	2 133	2 346
Infrastructure - Electricity			1 102	7 652	1 218	1 285	1 285	1 285	1 385	1 375	1 513
Infrastructure - Water			335	405	395	365	365	365	242	270	296
Infrastructure - Sanitation			365	300	320	340	340	340	390	374	411
Infrastructure - Other			240	130	150	180	180	180	198	228	251
Infrastructure			3 112	9 659	3 133	3 520	3 520	3 520	3 637	4 379	4 817
Community			110	135	169	239	239	239	489	755	803
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	623	531	603	685	685	685	483	455	444
TOTAL EXPENDITURE OTHER ITEMS			3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
% of capital exp on renewal of assets			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn'			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			2.2%	4.6%	1.6%	1.7%	1.6%	1.6%	1.5%	1.7%	1.6%
Renewal and R&M as a % of PPE			2.0%	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

FS183 Tswelopele - Table A10 Basic service delivery measurement

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Household service targets (000)</b>	1									
<b>Water:</b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc
5. Must agree to total number of households in municipal area.
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

## **PART 2 – SUPPORTING DOCUMENTS**

### **1. Overview of the annual budget process**

Municipal Financial Management Act (MFMA) mentions six (6) steps, i.e. (Planning, Strategising, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible, the planning and strategising processes started with the preparation of budget timelines as required by MFMA. The council of the municipality approved the budget timelines during council meeting as stipulated in the MFMA.

As per the budget timelines all the department heads were asked to give their inputs, they were given until the end of November 2010, in order to allow the budget office to prepare the budget.

The budget office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which was tabled to council at the end of March 2011 as stipulated in the act.

The annual budget of the municipality is aligned to the municipal integrated development plan and municipal turn-around strategy.

As mentioned in the MFMA section 22, the budget was submitted to Free State Provincial Treasury on both hard and electronic copies.

MFMA section 23(1) stipulates that after the annual budget of the municipal has been tabled in council the council of the municipality must consider the views of a) local community, b) relevant provincial treasury.

Based on the above, the municipality invited the community to budget consultative meeting, the meeting were scheduled from the 11<sup>th</sup> April 2011 to 18<sup>th</sup> April 2011, The community inputs were taken into accounts as the youth in particular mentioned that the municipality is not doing anything to make sure the youth of the municipality are developed, in the budget the provision is made for Local Economic Development programs (LED) at an amount and special programs.

On the 05<sup>th</sup> May 2011, the municipality was invited by Free State Provincial Treasury to the budget bilateral meeting, attending the meeting was the Chief Financial Officer, the Accounting Officer had other commitments and Budget Officer was on sick leave, MMC for Finance could not attend because of other commitments.

The final step of the budget process is to finalize and approve the budget, the budget of the municipality was approved on the 20<sup>th</sup> April 2011 during a special council meeting.

### **2. Overview of the alignment of annual budget with integrated development plan**

The budget of the municipality was informed by the IDP as both documents were prepared in tandem, the IDP process plan was approved during council meeting in August 2010 as required by MFMA and systems act, the biggest project in the municipal budget and IDP is the construction of the new sewerage network in Phahameng, this project will run for 3 years, the entire funding for this project is municipal infrastructure grant (MIG), because one of the goals of the municipality is poverty alleviation and job creations, this project will create more or less 100 jobs for 3 years.



Because public participation is one of the important factors in local government, the municipality included in its budget and IDP the improvement in ward consultation, the total project value is R 105 000 and the funding is entirely from municipal systems improvement grant (MSIG).

Another important project included in the IDP is the development of recreational park, this emanated from the community consultation meetings, as a result the municipality included the project in the IDP, however the municipality is yet to secure funding for this project and applications have been made to MIG, this project will be included in the budget once the funding has been secured.

### **3. Overview of budget related policies**

Tswelopele Budget process is guided by and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. Tswelopele Local Municipality has the following budget related policies:

- Credit Control and Debt Collection Policy

As required by the Municipal systems act, section 97, the credit control policy was approved by council

- Property Rates Policy

With the promulgation of the new municipal property rates act, Tswelopele local Municipality reviewed its policy to be in line with the act, the new property rates policy was approved during council meeting on the 27th March 2009.

- Supply Chain Management Policy

The supply chain management policy was approved on the 29th November 2005. This policy reflects and represents the context of a specific government policy that finds expression within the provision of the Municipal Finance Management Act, Act no. 56 of 2003. The municipality is planning to amend this policy.

All this policies are available at the offices of the municipality in both units, i.e. Hoopstad and Bultfontein.

### **4. Overview of budget assumptions**

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by 10%, which is more than the current CPI and zero based budgeting mainly on Petrol. Rates and taxes were left the same except for electricity as it was inevitable that the municipality must increase its tariffs. The reason for other rates and taxes to be left as they are was that the municipality felt that the community of Tswelopele will not be able to afford them, and the priority of local government is to provide goods and services at a reasonable rate, and because were are not a profit making institution, the municipality budget breaks even.

The budget of the municipality is aligned to the principles of GRAP, however the municipality did not budget for depreciation and amortisation as required by GRAP because of the provisions of directive 4 as issued by the office of Accountant General and accounting standard board.

## **5. Overview of the funding of the budget**

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2)

Tswelopele local municipality operating budget totals R 92 426 840 and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 39 505 000, and is funded from:

The municipality collection rate is standing at 70 % and included in the municipal turnaround strategy is to increase the collection rate from current rate to atleast 80% by December 2011,

The municipality plan to sell its game and included in the budget are proceeds from the sale of game, the value thereof is R 150 000, currently the municipality has two types of investments, ABSA money market investments were it earns interest and Senwes Shares.

The municipality equitable share were increase by 14.5% percent to R 55 333 000, the other grants that the municipality is receiving are; Financial management grant (FMG)– R 1 450 000, municipal systems improvement grant (MSIG) – R 840 000, a grant from Lejweleputswa district Municipality for the redemption of the loan from DBSA – R 50 000, Public works grant – R 536 000 and Municipal Infrastructure Grant – R 25 015 000, Total allocation are clearly distinguished in supporting table SA 20.

The municipality had a bank overdraft but it has since cancelled it as the municipality was not using it.

## **6. Expenditure on Allocations and Grant Programmes**

Total Grants Allocated to Tswelopele Local Municipality is R 83 224 000 including infrastructure grand of R 25 015 000.

- Financial Management Grant

Total allocation to Tswelopele Local Municipality is R 1 450 000, the condition of the grant was that the municipality must appoint five (5) financial interns, the municipality has appointed the interns and the stipends will be R 500 000, the grant is used for training of the municipal budget and

treasury office officials, the grant will be used to fund the Generally recognised Accounting Practice fixed asset register.

- **Municipal Systems Improvement Grant**

Total allocation is R 840 000 which is 12% from last financial years allocation, the condition of the grant are the following:

- Prepare the GRAP compliant Fixed Asset Register
- Improve ward participation
- Implementation of Property Rates

The budget for the above conditions are as follows

- Prepare GRAP compliant fixed Asset Register – R 590 000
- Improve ward Participation – R 105 000
- Implementation of Property rates - R 145 000

- **Municipal infrastructure grant**

The total allocation is R 25 015 000 and the whole amount will be spend on construction of new sewerage network in Phahameng, the project will run for 3 years

- Grant from Public Works

As per the free state provincial gazette the municipality will receive R 536 000 from Public works for the payment of organs of state account.

- Lejweleputswa District Municipality Grant

Lejweleputswa will give municipality a total of R 50 000 for the redemption of loans taken form DBSA.

## **7. Allocations made by the Municipality**

Because of the financial constraints of the municipality, the municipality is not giving grants to any institutions or individuals.

## **8. Monthly target for revenue, expenditure and cash flow.**

Disclosure of the monthly cash flow is on supporting table SA 24, SA 25, SA 26, SA 27, SA 28 and SA 29.

## **9. Contracts having future budgetary implications**

The municipality do not have any contacts over 3 years,

## 10. Capital Expenditure Details

The other capital expenditure beside motor vehicle is construction of new sewerage network in Phahameng and the construction of athletic track, the details are in TABLE A5

## 11. Supporting Documents Table



Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>sub-total</b>	1	-	-	-	-	-	-	-	-	-
Allocations to organs of state:										
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		-	-	-	-	-	-	-	-	-
<b>Other Expenditure By Type</b>										
Collection costs		-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		6 750	4 025	2 382	1 600	1 800	1 600	1 981	2 178	2 396
Consultant fees		-	-	-	-	-	-	-	-	-
Audit fees		500	625	1 668	1 560	1 800	1 800	2 195	2 200	2 420
General expenses	3	16 174	21 628	19 528	27 881	29 406	29 406	34 688	41 505	43 755
Repairs and maintenance		4 103	4 064	2 107	4 718	4 460	4 460	4 607	5 589	6 064
<b>Total 'Other' Expenditure</b>	1	27 526	30 771	25 686	35 959	37 467	37 467	43 472	51 472	54 644
<b>Repairs and Maintenance by Expenditure Item</b>	8									
Employee related costs										
Other materials										
Contracted Services										
Other Expenditure										
<b>Total Repairs and Maintenance Expenditure</b>	9									
check		3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064

#### References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations
5. This sub-total must agree with the total on SA22, but excluding councillor and board member item:
6. Include a note for each revenue item that is affected by 'revenue foregone
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant note)

S183 Tselwelope - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	1000- EXECUTIVE & COUNCIL	1100-FINANCE AND ADMINISTRATI ON	1200-HEALTH	1300- COMMUNITY & SOCIAL SERVICES	1400-HOUSING	1500-PUBLIC SAFETY	1600-SPORT & RECREATION	1700-WASTE MANAGEMENT	1800-WASTE WATER MANAGEMENT	1900-ROAD TRANSPORT	2000-WATER	2100- ELECTRICITY	2200- CORPORATE SERVICES	Example 14 - Vote14	Example 15 - Vote15	Total
thousand	1																
<b>Revenue By Source</b>																	
Property rates		-	5 179	-	-	-	-	-	-	-	-	-	-	-	-	-	5 179
Property rates - penalties & collection charges		-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	600
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	15 365	-	-	-	15 365
Service charges - water revenue		-	-	-	-	-	-	-	-	3 779	-	4 266	-	-	-	-	4 266
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 779
Service charges - refuse revenue		-	-	-	-	-	-	-	2 102	-	-	-	-	-	-	-	2 102
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	83	-	-	-	-	-	25	-	-	565	-	-	663
Interest earned - external investments		-	510	-	-	-	-	-	-	-	-	-	-	-	-	-	510
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	166	-	-	-	-	10	55	-	-	-	231
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	100
Other revenue	3	-	7 876	-	153	-	-	-	1	1	-	7	30	2 664	-	-	13 765
Transfers recognised - operations	1 436	-	3 492	-	2 309	-	1 697	-	7 747	12 300	3 012	12 727	16 600	-	-	-	58 520
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150
<b>Total Revenue (excluding capital transfers and contributions)</b>		1 441	17 757	-	2 544	-	1 663	-	9 850	16 079	3 247	17 009	32 049	3 369	-	-	105 228
<b>Expenditure By Type</b>																	
Employee related costs		2 261	4 504	-	6 747	-	1 257	-	4 568	2 541	4 992	968	546	3 379	-	-	32 180
Remuneration of councillors		4 097	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 097
Debt impairment		-	700	-	-	-	-	-	330	750	-	660	55	-	-	-	2 495
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	10	-	-	-	-	-	-	2 024	-	-	-	-	-	-	2 034
Bulk purchases		-	-	-	-	-	-	-	-	-	-	1 850	15 362	-	-	-	17 242
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		1 436	2 250	-	-	-	-	-	-	-	-	-	-	-	-	-	3 728
Other expenditure		3 008	6 898	-	2 034	-	607	78	2 660	5 136	2 458	10 076	8 192	2 309	-	-	43 452
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		10 802	14 400	-	8 780	-	1 863	78	7 576	10 451	7 450	13 554	24 585	5 685	-	-	105 230
<b>Surplus/(Deficit)</b>		(9 364)	3 357	-	(6 237)	-	-	(78)	2 274	5 628	(4 203)	3 455	7 464	(2 298)	-	-	(1)
Transfers recognised - capital		-	-	-	-	-	-	6 500	-	31 705	-	-	-	-	-	-	38 205
Contributions recognised - capital		-	-	-	-	-	300	-	200	260	200	200	200	-	-	-	1 300
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(9 364)	3 357	-	(6 237)	-	300	6 423	2 474	37 532	(4 003)	3 655	7 664	(2 298)	-	-	39 504

References:

1. Departmental columns to be based on municipal organisation structure

**FS183 Tswelopele - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
<b>ASSETS</b>										
<b>Call investment deposits</b>										
Call deposits < 90 days		22 999	2 099	4 322	1 520	1 520	1 520	1 520	1 520	1 520
Other current investments > 90 days		–	–	212	–	212	212	–	–	–
<b>Total Call investment deposits</b>	2	<b>22 999</b>	<b>2 099</b>	<b>4 534</b>	<b>1 520</b>	<b>1 732</b>	<b>1 732</b>	<b>1 520</b>	<b>1 520</b>	<b>1 520</b>
<b>Consumer debtors</b>										
Consumer debtors		32 095	36 666	30 722	34 991	34 600	34 600	37 248	40 973	45 070
Less: Provision for debt impairment		(24 319)	(29 469)	(25 000)	(28 123)	(28 123)	(28 123)	(30 618)	(33 680)	(37 048)
<b>Total Consumer debtors</b>	2	<b>7 776</b>	<b>7 197</b>	<b>5 721</b>	<b>6 868</b>	<b>6 476</b>	<b>6 476</b>	<b>6 630</b>	<b>7 293</b>	<b>8 022</b>
<b>Debt impairment provision</b>										
Balance at the beginning of the year		(22 584)	(24 236)	(29 447)	(27 911)	(27 911)	(27 911)	(28 123)	(30 618)	(33 680)
Contributions to the provision		(1 914)	(5 944)	6 829	(1 074)	(1 074)	(1 074)	(4 990)	(5 806)	(6 386)
Bad debts written off		179	712	(2 382)	861	861	861	2 495	2 744	3 018
<b>Balance at end of year</b>		<b>(24 319)</b>	<b>(29 469)</b>	<b>(25 000)</b>	<b>(28 123)</b>	<b>(28 123)</b>	<b>(28 123)</b>	<b>(30 618)</b>	<b>(33 680)</b>	<b>(37 048)</b>
<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)		175 485	219 259	246 125	263 496	268 072	268 072	303 587	334 002	366 090
Leases recognised as PPE		1 971	3 236	–	3 236	3 236	3 236	3 236	3 236	3 236
Less: Accumulated depreciation		–	–	–	–	–	–	–	–	–
<b>Total Property, plant and equipment (PPE)</b>	2	<b>177 457</b>	<b>222 495</b>	<b>246 125</b>	<b>266 732</b>	<b>271 308</b>	<b>271 308</b>	<b>306 823</b>	<b>337 238</b>	<b>369 326</b>
<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		524	405	1 408	490	490	490	571	641	721
<b>Total Current liabilities - Borrowing</b>		<b>524</b>	<b>405</b>	<b>1 408</b>	<b>490</b>	<b>490</b>	<b>490</b>	<b>571</b>	<b>641</b>	<b>721</b>
<b>Trade and other payables</b>										
Trade and other creditors		8 973	8 361	19 217	10 117	9 656	9 656	4 949	4 499	4 090
Unspent conditional transfers		29 241	8 328	4 151	–	–	–	–	–	–
VAT		134	3 654	–	4 421	4 421	4 421	4 864	5 350	6
<b>Total Trade and other payables</b>	2	<b>38 348</b>	<b>20 343</b>	<b>23 368</b>	<b>14 539</b>	<b>14 077</b>	<b>14 077</b>	<b>9 813</b>	<b>9 849</b>	<b>4 096</b>
<b>Non current liabilities - Borrowing</b>										
Borrowing		14 231	13 996	13 554	13 064	13 064	13 064	12 493	11 852	11 287
Finance leases (including PPP asset element)		1 086	1 884	2 256	718	718	718	396	172	119
<b>Total Non current liabilities - Borrowing</b>	4	<b>15 317</b>	<b>15 880</b>	<b>15 810</b>	<b>13 782</b>	<b>13 782</b>	<b>13 782</b>	<b>12 890</b>	<b>12 024</b>	<b>11 406</b>
<b>Provisions - non-current</b>										
Retirement benefits		3 309	3 423	1 852	4 507	4 507	4 507	4 648	4 762	2 037
List other major provision items		–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation		74	84	94	106	106	106	120	135	103
Other		–	–	–	–	–	–	–	–	–
<b>Total Provisions - non-current</b>		<b>3 383</b>	<b>3 507</b>	<b>1 946</b>	<b>4 613</b>	<b>4 613</b>	<b>4 613</b>	<b>4 768</b>	<b>4 897</b>	<b>2 140</b>

**Total capital expenditure includes expenditure on nationally significant priorities:**

Provision of basic services	--	--	--			--	--	--	
2010 World Cup	--	--	--			--	--	--	
	--	--	--			--	--	--	



3183 Tswelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
in thousand												
Sustainable Services	Assessment Rates		3 251	3 792	5 260	4 941	4 941	4 941	5 784	6 241	6 241	
Sustainable Services	Electricity		7 439	7 439	10 201	27 142	27 163	27 163	32 049	36 501	39 493	
Sustainable Services	Water		4 266	4 266	4 014	36 784	15 985	15 985	17 009	19 377	20 804	
Sustainable Services	Sanitation		3 779	3 779	3 548	14 267	14 267	14 267	16 079	17 289	18 559	
Sustainable Services	Waste Management		2 605	1 731	1 963	9 041	9 042	9 042	9 850	11 008	11 808	
Sustainable Services	Community		400	936	14	7	7	7	7	7	8	
Sustainable Services	Libraries		5	7	4	494	494	494	435	516	565	
Sustainable Services	Health		65	27	–	–	–	–	–	–	–	
Sustainable Services	Welfare		1 232	1 364	12	1 435	1 450	1 450	1 874	1 989	2 188	
Good Governance	General Council		503	578	2	781	781	781	1 441	956	1 012	
Good Governance	Financial Management		20 035	29 987	5 646	11 282	10 212	10 212	11 973	11 311	11 884	
Safety and Security	Road Safety		–	–	–	1 215	1 195	1 195	1 242	1 640	1 795	
Safety and Security	Disaster Management		–	–	–	455	451	451	621	542	596	
Infrastructure	Town Halls		64	62	42	74	74	74	83	82	90	
Infrastructure	Council Properties		73	136	254	130	150	150	130	130	130	
Infrastructure	Open Space		395	445	803	580	610	610	580	636	656	
Infrastructure	Parks and Cemeteries		94	100	128	132	134	134	147	132	132	
Infrastructure	Corporate Services		–	–	–	2 076	2 081	2 081	2 679	2 679	2 948	
Infrastructure	Roads		1 796	2 279	2 127	2 389	2 997	2 997	3 247	3 928	3 744	
Total Revenue (excluding capital transfers and contributions)			1	46 002	56 928	34 018	113 225	92 034	92 034	105 230	114 964	122 652

References

Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

3183 Tswelopele - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Table 1: Performance Supporting Table and Recommendation of 12 Strategic Objectives and Budget (Operating Expenditure)											
Strategic Objective	Goal	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
in thousand											
Good Governance	Financial Management	1	300	300	10 097	14 671	12 489	12 489	13 355	14 274	15 401
Sustainable Services	Electricity		6 962	7 434	16 914	20 920	20 748	20 748	24 585	24 243	27 198
Sustainable Services	Water		2 581	2 762	6 893	9 376	8 574	8 574	13 554	14 162	15 307
Sustainable Services	Sanitation		2 736	2 517	6 841	9 383	9 508	9 508	10 451	10 925	11 109
Sustainable Services	Waste Management		2 677	3 526	5 304	7 283	7 592	7 592	7 576	8 907	9 656
Sustainable Services	Community		2 717	4 196	1 667	2 108	2 101	2 101	2 576	2 780	3 018
Sustainable Services	Libraries		510	898	424	494	494	494	435	516	565
Sustainable Services	Health		–	27	–	–	–	–	–	0	0
Sustainable Services	Welfare		1 232	1 093	893	1 435	1 450	1 450	1 874	1 989	2 188
Sustainable Services	Assessment Rates		1 000	1 045	463	1 045	1 395	1 395	1 045	1 045	1 045
Good Governance	Executive and Council		13 096	15 210	5 302	9 161	9 633	9 633	10 805	11 036	11 910
Safety and Security	Road Safety		4 574	5 190	–	1 215	1 195	1 195	1 242	1 640	1 795
Safety and Security	Disaster Management		135	161	–	455	451	451	621	542	596
Infrastructure	Town Halls		803	909	793	1 127	1 107	1 107	1 134	1 274	1 401
Infrastructure	Council Properties		210	330	139	232	232	232	125	255	270
Infrastructure	Open Space		117	185	102	199	199	199	177	260	269
Infrastructure	Parks and Cemeteries		1 549	1 936	1 602	2 843	2 853	2 853	2 762	3 118	3 414
Infrastructure	Corporate Services		–	–	–	4 613	4 623	4 623	5 385	5 954	6 551
Social Development	Culture and Sports		86	106	64	72	90	90	78	80	88
Infrastructure	Roads		4 282	5 342	5 220	5 856	7 293	7 293	7 450	9 178	8 719
			45 565	53 166	62 720	92 489	92 028	92 028	105 230	112 175	120 500

References

Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

r-S183 Tswelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand												
Good Governance	Executive and Council	A		449	1 073	-	15	15	15	-	-	-
Good Governance	Finance and Admin	B		-	32	-	135	135	135	-	-	-
Sustainable Services	Community and Social Services	C		-	-	-	129	129	129	-	2 000	-
Sustainable Services	Waste management	D		-	-	-	-	-	-	200	3 415	-
Sustainable Services and Infrastructure	Waste water management	E		-	-	-	20 799	22 374	22 374	31 905	24 690	31 778
Infrastructure	Road transport	F		-	-	-	-	-	-	200	-	-
Infrastructure	Water	G		-	-	-	-	-	-	200	-	-
Infrastructure	Electricity	H		-	-	-	-	-	-	200	-	-
Safety and Security	Road Safety	I		-	-	-	114	114	114	300	-	-
Social Development	Culture and Sports	J		-	-	-	-	-	3 000	6 500	-	-
Infrastructure	Corporate Services	K		-	-	-	-	-	165	-	-	-
		L								-		-
		M										
		N										
		O										
		P										
		Q										
			1	449	1 106	-	21 192	22 767	25 931	39 505	30 105	31 778

**References**

Total capital expenditure must reconcile to Budgeted Capital Expenditure

Goal code must be used on Table A36

FS183 Tswelopele - Supporting Table SA8 Performance indicators and benchmarks

Table 1: Performance Indicators and Benchmarks										
Description of financial indicator	Basis of calculation	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b><u>Borrowing Management</u></b>										
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	7.1%	6.5%	5.7%	4.8%	4.9%	4.9%	4.0%	3.4%	3.0%
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-28.3%	0.5%	2.9%	3.0%	1.0%	1.0%	2.2%	1.9%	1.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>										
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	36.5%	20.0%	20.2%	14.6%	15.9%	15.9%	10.0%	8.8%	5.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>										
Current Ratio	Current assets/current liabilities	0.8	0.7	0.8	0.9	0.6	0.6	0.9	1.0	2.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.7	0.8	0.9	0.6	0.6	0.9	1.0	2.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.2	0.5	0.2	0.1	0.1	0.1	0.1	0.3
<b><u>Revenue Management</u></b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		38.1%	39.7%	42.6%	42.6%	42.6%	72.4%	66.2%	66.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.5%	11.0%	9.3%	9.6%	7.0%	7.0%	8.4%	8.3%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b><u>Creditors Management</u></b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))									
<b><u>Funding of Provisions</u></b>										
Provisions not funded - %	Unfunded Provs./Total Provisions									
<b><u>Other Indicators</u></b>										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source									
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.0%	27.7%	23.1%	32.2%	31.0%	31.0%	30.6%	30.9%	30.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.6%	31.1%	3.2%	36.5%	35.4%	35.4%	26.5%	26.2%	26.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	1.6%	2.0%	0.0%	0.0%	1.9%	1.6%	1.5%
<b><u>IDP regulation financial viability indicators</u></b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.1	29.2	53.9	32.9	32.9	32.9	70.9	75.5	81.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.3%	38.1%	36.5%	32.4%	23.7%	23.7%	27.6%	27.1%	27.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	24.4	24.0	15.3	1.3	0.3	0.3	(5.2)	(7.6)	(10.1)

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

FS183 Tsvelopele - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework
<b>Demographics</b>									
Population									
Females aged 5 - 14									
Males aged 5 - 14									
Females aged 15 - 34									
Males aged 15 - 34									
Unemployment									
<b>Household income (households) (1.)</b>									
None									
R1 - R4800									
R4800 - R9600									
<b>Poverty profiles (2.)</b>									
Insert description									
<b>Household demographics (000)</b>									
Number of people in municipal area									
Number of poor people in municipal area									
Number of households in municipal area									
Number of poor households in municipal area									
Definition of poor household (R per month)									
<b>Housing statistics (3.)</b>									
Formal									
Informal									
<b>Total number of households</b>									
Dwellings provided by municipality (4.)									
Dwellings provided by provinces									
Dwellings provided by private sector (5.)									
<b>Total new housing dwellings</b>									
<b>Economic (6.)</b>									
Inflation/inflation outlook (CPIX)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)									
Consumption growth (water)									
<b>Collection rates (7.)</b>									
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

**References**

1. Monthly household income threshold
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

FS183 Tswelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	62 885	73 071	63 237	6 038	1 393	1 393	(26 998)	(42 165)	(58 740)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(39 204)	(20 615)	(9 891)	(4 434)	(8 205)	(8 205)	(1 509)	(973)	5 489
Cash year end/monthly employee/supplier payments	18(1)b	3	24.4	24.0	15.3	1.3	0.3	0.3	(5.2)	(7.8)	(10.1)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	40 888	24 155	50 095	21 986	27 235	27 235	39 506	30 601	32 381
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	2.4%	10.5%	(4.7%)	(6.0%)	(6.0%)	11.4%	6.1%	2.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	37.9%	38.0%	41.9%	68.9%	63.9%	63.9%	66.1%	64.9%	64.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	11.9%	11.0%	8.8%	8.8%	8.8%	8.8%	7.8%	6.9%	6.4%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	129.4%	100.5%	113.6%	99.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(8.9%)	11.9%	(10.4%)	(26.9%)	0.0%	36.2%	10.0%	10.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.2%	4.6%	1.6%	1.7%	1.6%	1.6%	1.8%	1.8%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
  1. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
  2. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

**FS183 Tswelopele - Supporting Table SA11 Property rates summary**

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Valuation:</b>	1	Jan - Mar 2004	Jan - March 2009							
Date of valuation:		01-Jul-04	01-Jul-09		01-Jul-09					
Financial year valuation used	2									
Municipal by-laws s6 in place? (Y/N)										
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	12 310	12 310				12 310	12 310	12 310	
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5	-	4				4	4	4	
Municipality owned property value (Rm)		-	117				117	117	117	
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)			26				26	26	26	
<b>Total valuation reductions:</b>		-	26	-	-	-	26	26	26	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5		182				182	182	182	
Total value of improvements (Rm)	5									
Total market value (Rm)	5		182				182	182	182	
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)			1588353				1588353	1588353	1588353	
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	(3 410)	(3 954)				(5 118)	(5 630)	(6 193)	
Rate revenue expected to collect (R'000)	6	(3 711)	(3 207)				(3 223)	(3 545)	(3 900)	
Expected cash collection rate (%)		100.0%	81.1%				69.3%	76.2%	83.8%	
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)							124 299			
Rebates, exemptions - other (R'000)		-	162				18 438	20 282	22 310	
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	162	-	-	-	142 737	20 282	22 310	-

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

FS183 Tswelopele - Supporting Table SA13 Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(c) (note 1)	Protect. Areas	National Monum'ts	Public benefit organs.	Mining Props.
<b>Budget Year 2011/12</b>																	
<b>Valuations:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Method of valuation used (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Base of valuation (select)		0	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Phasing in properties s21 (number)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)		-															
Valuation reductions-nature reserves/park (Rm)		-															
Valuation reductions-mineral rights (Rm)		-															
Valuation reductions-R15,000 threshold (Rm)		-															
Valuation reductions-public worship (Rm)		-															
Valuation reductions-other (Rm)		-															
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6	-															
Total land value (Rm)	6	368															
Total value of improvements (Rm)	6	-															
Total market value (Rm)	6	368															
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, discounts, discs (R'000)</b>																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRSA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.



FS183 Tswelopele - Supporting Table SA12 Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Is	Public benefit organs.	Mining Props.
<b>Current Year 2010/11</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, discounts, phase-in (R'000)</b>																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections

PS183 Tswelopele - Supporting Table SA14 Household bills

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Rand/cent											
<b>Monthly Account for Household - 'Large' Household</b>	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-
<b>Monthly Account for Household - 'Small' Household</b>	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-
<b>Monthly Account for Household - 'Small' Household receiving free basic services</b>	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-

References

1 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.

2 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.

3 Use as basis 300m² erf, 48m² improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

FS183 Tswelopele - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-			-	-	-	-
Listed Corporate Bonds		-	-	-			-	-	-	-
Deposits - Bank		22 999	2 099	4 534	1 520	1 520	1 520	1 520	1 520	1 520
Deposits - Public Investment Commissioners		-	-	-			-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-			-	-	-	-
Bankers Acceptance Certificates		-	-	-			-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-			-	-	-	-
Guaranteed Endowment Policies (sinking)		212	212	212	212	212	212	212	212	212
Repurchase Agreements - Banks		-	-	-			-	-	-	-
Municipal Bonds		-	-	-			-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>23 212</b>	<b>2 311</b>	<b>4 747</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>
<b>Entities</b>										
Securities - National Government		-	-	-			-	-	-	-
Listed Corporate Bonds		-	-	-			-	-	-	-
Deposits - Bank		-	-	-			-	-	-	-
Deposits - Public Investment Commissioners		-	-	-			-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-			-	-	-	-
Bankers Acceptance Certificates		-	-	-			-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-			-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-			-	-	-	-
Repurchase Agreements - Banks		-	-	-			-	-	-	-
<b>Entities sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>		<b>23 212</b>	<b>2 311</b>	<b>4 747</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>	<b>1 732</b>

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

FS183 Tswelopele - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months			Rand thousand	
<b>Parent municipality</b>						
ABSA BANK (9108352550)		Not applicable	Money Market	Not applicable	1 520	
ABSA BANK (917438302)		Not applicable	Savings Account	Not applicable	-	
Senwes		Not applicable	Available for sale shares	Not applicable	212	
<b>Municipality sub-total</b>					1 732	-
<b>Entities</b>						
<b>Entities sub-total</b>					-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1				1 732	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

**FS183 Tswelopele - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-			-	-	-	
Long-Term Loans (non-annuity)		14 756	14 401	14 003			13 554	12 890	12 024	11 406
Local registered stock		-	-	-			-	-	-	
Instalment Credit		-	-	-			-	-	-	
Financial Leases		1 086	1 884	3 215			718	396	172	119
PPP liabilities		-	-	-			-	-	-	
Finance Granted By Cap Equipment Supplier		-	-	-			-	-	-	
Marketable Bonds		-	-	-			-	-	-	
Non-Marketable Bonds		-	-	-			-	-	-	
Bankers Acceptances		-	-	-			-	-	-	
Financial derivatives		-	-	-			-	-	-	
Other Securities		-	-	-			-	-	-	
<b>Municipality sub-total</b>	<b>1</b>	<b>15 841</b>	<b>16 285</b>	<b>17 217</b>	<b>-</b>	<b>-</b>	<b>14 272</b>	<b>13 286</b>	<b>12 195</b>	<b>11 525</b>
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-			-	-	-	
Long-Term Loans (non-annuity)		-	-	-			-	-	-	
Local registered stock		-	-	-			-	-	-	
Instalment Credit		-	-	-			-	-	-	
Financial Leases		-	-	-			-	-	-	
PPP liabilities		-	-	-			-	-	-	
Finance Granted By Cap Equipment Supplier		-	-	-			-	-	-	
Marketable Bonds		-	-	-			-	-	-	
Non-Marketable Bonds		-	-	-			-	-	-	
Bankers Acceptances		-	-	-			-	-	-	
Financial derivatives		-	-	-			-	-	-	
Other Securities		-	-	-			-	-	-	
<b>Entities sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>1</b>	<b>15 841</b>	<b>16 285</b>	<b>17 217</b>	<b>-</b>	<b>-</b>	<b>14 272</b>	<b>13 286</b>	<b>12 195</b>	<b>11 525</b>

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current

**FS183 Tswelopele - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		24 794	29 929	39 825	50 772	50 772	50 772	57 623	63 537	67 532
Local Government Equitable Share		23 560	28 944	38 340	48 822	48 822	48 822	55 333	61 187	65 182
Finance Management		500	250	750	1 200	1 200	1 200	1 450	1 500	1 500
Municipal Systems Improvement		734	735	735	750	750	750	840	850	850
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		25	97	-	-	-	-	-	-	-
Skills Development Levy		25	97	-	-	-	-	-	-	-
<b>District Municipality:</b>		50	50	50	50	50	50	50	50	50
DBSA Loan Redemption		50	50	50	50	50	50	50	50	50
<b>Other grant providers:</b>		-	-	-	527	527	527	536	536	536
Public Works					527	527	527	536	536	536
<b>Total Operating Transfers and Grants</b>	5	24 869	30 076	39 875	51 349	51 349	51 349	58 209	64 123	68 118
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Municipal Infrastructure Grant (MIG)		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		1 492	-	-	-	-	-	-	-	-
Other capital transfers/grants [Tikwana Housing]		1 492								
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
DBSA Loan Redemption										
<b>Other grant providers:</b>		750	1 136	-	-	-	-	-	-	-
Vuna Awards (DPLG)		750	750	-	-	-	-	-	-	-
Lotto			386	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	29 627	12 454	18 649	20 799	20 799	20 799	25 015	30 415	32 088
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		54 496	42 530	58 524	72 148	72 148	72 148	83 224	94 538	100 206

**References**

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flow.
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

FS183 Tswelopele - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		24 794	29 929	39 825	50 772	50 772	50 772	57 623	63 537	67 532
Local Government Equitable Share		23 560	28 944	38 340	48 822	48 822	48 822	55 333	61 187	65 182
Finance Management		500	250	750	1 200	1 200	1 200	1 450	1 500	1 500
Municipal Systems Improvement		734	735	735	750	750	750	840	850	850
Other transfers/grants [insert description]										
Provincial Government:		25	97	-	-	-	-	-	-	-
Skills Development Levy		25	97							
District Municipality:		50	50	50	50	50	50	50	50	50
DBSA Loan Redemption		50	50	50	50	50	50	50	50	50
Other grant providers:		-	-	-	527	527	527	536	536	536
Public Works					527	527	527	536	536	536
Total operating expenditure of Transfers and Grants:		24 869	30 076	39 875	51 349	51 349	51 349	58 209	64 123	68 118
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Municipal Infrastructure Grant (MIG)		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
Other capital transfers/grants [insert desc]										
Provincial Government:		1 492	-	-	-	-	-	-	-	-
Other capital transfers/grants [Tikwana Housing]		1 492								
District Municipality:		-	-	-	-	-	-	-	-	-
DBSA Loan Redemption										
Other grant providers:		750	1 136	-	-	-	-	-	-	-
Vuna Awards (DPLG)		750	750							
Lotto			386							
Total capital expenditure of Transfers and Grants		29 627	12 454	18 649	20 799	20 799	20 799	25 015	30 415	32 088
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		54 496	42 530	58 524	72 148	72 148	72 148	83 224	94 538	100 206

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

FS183 Tswelopele - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the yea		415	191	140	-					
Current year receipts		24 869	30 076	39 875	50 772	50 772	50 772	58 159	62 187	66 182
<b>Conditions met - transferred to revenue</b>		<b>25 093</b>	<b>30 127</b>	<b>40 015</b>	<b>50 772</b>	<b>50 772</b>	<b>50 772</b>	<b>58 159</b>	<b>62 187</b>	<b>66 182</b>
Conditions still to be met - transferred to liabilities		191	140	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>25 093</b>	<b>30 127</b>	<b>40 015</b>	<b>50 772</b>	<b>50 772</b>	<b>50 772</b>	<b>58 159</b>	<b>62 187</b>	<b>66 182</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>191</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the yea		-								
Current year receipts		27 385	11 318	18 649	20 799	20 799	20 799	25 015	30 415	32 088
<b>Conditions met - transferred to revenue</b>		<b>27 385</b>	<b>11 318</b>	<b>18 649</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>25 015</b>	<b>30 415</b>	<b>32 088</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the yea										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>27 385</b>	<b>11 318</b>	<b>18 649</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>25 015</b>	<b>30 415</b>	<b>32 088</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>52 478</b>	<b>41 445</b>	<b>58 664</b>	<b>71 571</b>	<b>71 571</b>	<b>71 571</b>	<b>83 174</b>	<b>92 602</b>	<b>98 270</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>191</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**References**

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance.
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant



FS183 Tswelopele - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>R thousand</b>										
<u>Transfers to other municipalities</u> <i>Insert description</i>	1									
<b>TOTAL TRANSFERS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-
<u>Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2									
<b>TOTAL TRANSFERS TO ENTITIES/EMs:</b>		-	-	-	-	-	-	-	-	-
<u>Transfers to other Organs of State</u> <i>Insert description</i>	3									
<b>TOTAL TRANSFERS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-
<u>Grants to Organisations/ Groups of Individuals</u> <i>Insert description</i>	4									
<b>TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	5	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provider)
4. Insert description of each other organisation (e.g. charity)
5. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

FS183 Tswelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
Salary	1	1 447	1 504	1 896	2 075	2 075	2 075	2 104	2 314	2 546
Pension Contributions		217	226	284	311	311	311	316	347	382
Medical Aid Contributions		149	194	214	629	629	629	227	250	275
Motor vehicle allowance		611	657	617	791	791	791	802	883	971
Cell phone allowance		—	—	166	161	161	161	163	180	198
Housing allowance		—	—	—	—	—	—	—	—	—
Other benefits or allowances		127	137	51	20	20	20	54	59	65
In-kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Councillors</b>		<b>2 551</b>	<b>2 717</b>	<b>3 428</b>	<b>3 987</b>	<b>3 987</b>	<b>3 987</b>	<b>3 666</b>	<b>4 033</b>	<b>4 436</b>
<b>% increase</b>	4		<b>6.5%</b>	<b>26.2%</b>	<b>18.3%</b>	<b>—</b>	<b>—</b>	<b>(8.1%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Senior Managers of the Municipality</b>										
Salary	2	503	724	—	2 803	2 789	2 789	2 821	3 103	3 413
Pension Contributions		80	129	—	555	572	572	491	540	594
Medical Aid Contributions		21	105	—	122	108	108	74	81	90
Motor vehicle allowance		256	228	—	716	716	716	653	729	802
Cell phone allowance		—	—	—	—	—	—	—	—	—
Housing allowance		4	7	—	36	36	36	—	—	—
Performance Bonus		42	60	—	—	—	—	—	—	—
Other benefits or allowances		9	14	—	—	19	19	129	142	156
In-kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Municipality</b>		<b>914</b>	<b>1 268</b>	<b>—</b>	<b>4 233</b>	<b>4 240</b>	<b>4 240</b>	<b>4 178</b>	<b>4 596</b>	<b>5 055</b>
<b>% increase</b>	4		<b>38.8%</b>	<b>(100.0%)</b>	<b>—</b>	<b>0.2%</b>	<b>—</b>	<b>(1.5%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		11 140	12 894	—	16 149	18 411	18 411	15 147	16 661	18 327
Pension Contributions		2 046	2 312	—	3 412	3 002	3 002	2 470	2 717	2 989
Medical Aid Contributions		967	1 148	—	2 314	1 399	1 399	1 206	1 327	1 460
Motor vehicle allowance		874	945	—	1 104	395	395	408	443	488
Cell phone allowance		—	—	—	—	—	—	—	—	—
Housing allowance		26	54	—	64	49	49	32	35	39
Overtime		297	364	—	576	433	433	211	233	256
Performance Bonus		812	933	—	1 571	—	—	—	—	—
Other benefits or allowances		9	9	—	—	658	658	545	590	650
In-kind benefits		936	2 265	—	205	—	—	—	—	—
<b>Sub Total - Other Municipal Staff</b>		<b>17 105</b>	<b>20 925</b>	<b>—</b>	<b>25 394</b>	<b>24 347</b>	<b>24 347</b>	<b>20 015</b>	<b>22 016</b>	<b>24 218</b>
<b>% increase</b>	4		<b>22.3%</b>	<b>(100.0%)</b>	<b>—</b>	<b>(4.1%)</b>	<b>—</b>	<b>(17.8%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Total Parent Municipality</b>		<b>28 570</b>	<b>24 910</b>	<b>3 428</b>	<b>33 614</b>	<b>32 574</b>	<b>32 574</b>	<b>27 859</b>	<b>30 645</b>	<b>33 709</b>
			<b>21.1%</b>	<b>(86.2%)</b>	<b>880.6%</b>	<b>(3.1%)</b>	<b>—</b>	<b>(14.5%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>Board Members of Entities</b>										
Salary		—	—	—	—	—	—	—	—	—
Pension Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor vehicle allowance		—	—	—	—	—	—	—	—	—
Cell phone allowances		—	—	—	—	—	—	—	—	—
Housing allowance		—	—	—	—	—	—	—	—	—
Board Fees		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
In-kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Board Members of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% increase</b>	4		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Senior Managers of Entities</b>										
Salary		—	—	—	—	—	—	—	—	—
Pension Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor vehicle allowance		—	—	—	—	—	—	—	—	—
Cell phone allowances		—	—	—	—	—	—	—	—	—
Housing allowance		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Other benefits or allowances		—	—	—	—	—	—	—	—	—
In-kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Senior Managers of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% increase</b>	4		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor vehicle allowance		—	—	—	—	—	—	—	—	—
Cell phone allowances		—	—	—	—	—	—	—	—	—
Housing allowance		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Other benefits or allowances		—	—	—	—	—	—	—	—	—
In-kind benefits		—	—	—	—	—	—	—	—	—
<b>Sub Total - Other Staff of Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>% increase</b>	4		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Municipal Entities</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>28 570</b>	<b>24 910</b>	<b>3 428</b>	<b>33 614</b>	<b>32 574</b>	<b>32 574</b>	<b>27 859</b>	<b>30 645</b>	<b>33 709</b>
<b>% increase</b>	4		<b>21.1%</b>	<b>(86.2%)</b>	<b>880.6%</b>	<b>(3.1%)</b>	<b>—</b>	<b>(14.5%)</b>	<b>10.0%</b>	<b>10.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5	<b>18 019</b>	<b>22 193</b>	<b>—</b>	<b>29 626</b>	<b>28 587</b>	<b>28 587</b>	<b>24 193</b>	<b>26 612</b>	<b>29 274</b>

**References**

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

FS183 Tswelopele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2009/10			Current Year 2010/11			Budget Year 2011/12		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			14		14	14	–	14	14	–	14
Board Members of municipal entities	4										
<b>Municipal employees</b>	5										
Municipal Manager and Senior Managers	3		6	–	6	6	–	6	6	–	6
Other Managers	7		2	2	–						
Professionals			22	21	–	21	21	–	21	21	–
Finance			22	21	–	21	21	–	21	21	–
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other			3	3	–	3	3	–	3	3	–
Technicians			–	–	–	–	–	–	–	–	–
Finance											
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse											
Other			162	160	24	162	160	24	162	160	24
Clerks (Clerical and administrative)			8	8		8	8		8	8	
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations											
<b>TOTAL PERSONNEL NUMBERS</b>			<b>217</b>	<b>194</b>	<b>44</b>	<b>214</b>	<b>192</b>	<b>44</b>	<b>214</b>	<b>192</b>	<b>44</b>
<b>% increase</b>						(1.4%)	(1.0%)	–	–	–	–
<b>Total municipal employees headcount</b>	6										
Finance personnel headcount	8		22	21	1	22	21	1	21	21	1
Human Resources personnel headcount	8		6	6		6	6	6	6	6	6

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

FS183 Tswelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Revenue By Source</b>																
Property rates		3 500	1 679	-	60	60	60	60	60	60	60	60	-	5 179	5 637	5 637
Property rates - penalties & collection charges													60	600	600	600
Service charges - electricity revenue		1 500	800	800	800	800	800	800	800	800	800	3 333	3 332	15 365	17 669	19 436
Service charges - water revenue		356	356	356	356	356	356	356	356	356	356	356	356	4 266	4 693	5 162
Service charges - sanitation revenue		315	315	315	315	315	315	315	315	315	315	315	315	3 779	4 167	4 572
Service charges - refuse revenue		175	175	175	175	175	175	175	175	175	175	175	176	2 102	2 313	2 544
Service charges - other													-	-	-	-
Rental of facilities and equipment		55	55	55	55	55	55	55	55	55	55	55	55	663	716	745
Interest earned - external investments		43	43	43	43	43	43	43	43	43	43	43	43	510	348	383
Interest earned - outstanding debtors													-	-	-	-
Dividends received													-	-	-	-
Fines				50			131	50					0	231	249	267
Licences and permits													-	-	1	1
Agency services		8	8	8	8	8	8	8	8	8	8	8	8	100	110	121
Transfers recognised - operational		20 107				17 767				17 767			2 569	58 209	64 123	68 118
Other revenue		167	167	167	167	167	167	167	167	167	167	167	12 243	14 077	16 056	17 518
Gains on disposal of PPE								150					-	150		150
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>26 225</b>	<b>3 597</b>	<b>2 028</b>	<b>1 978</b>	<b>19 745</b>	<b>2 109</b>	<b>2 178</b>	<b>1 978</b>	<b>19 745</b>	<b>1 978</b>	<b>4 511</b>	<b>19 156</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>
<b>Expenditure By Type</b>																
Employee related costs		2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	32 171	36 131	38 372
Remuneration of councillors		341	341	341	341	341	341	341	341	341	341	341	342	4 097	4 704	5 174
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	2 495	2 495	2 485	2 485
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	1 012	-	-	-	-	-	1 012	2 024	1 840	1 840
Bulk purchases		1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	1 437	17 242	16 401	18 779
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	3 728	3 728	3 358	3 358
Other expenditure		3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 622	43 472	51 472	54 644
Loss on disposal of PPE													-	-	-	-
<b>Total Expenditure</b>		<b>8 082</b>	<b>8 082</b>	<b>8 082</b>	<b>8 082</b>	<b>8 082</b>	<b>9 094</b>	<b>8 082</b>	<b>8 082</b>	<b>8 082</b>	<b>8 082</b>	<b>8 082</b>	<b>15 317</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>
<b>Surplus/(Deficit)</b>		<b>18 143</b>	<b>(4 484)</b>	<b>(6 054)</b>	<b>(6 104)</b>	<b>11 663</b>	<b>(6 985)</b>	<b>(5 904)</b>	<b>(6 104)</b>	<b>11 663</b>	<b>(6 104)</b>	<b>(3 571)</b>	<b>3 638</b>	<b>1</b>	<b>496</b>	<b>603</b>
Transfers recognised - capital		20 000	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	3 251	39 505	30 105	31 778
Contributions recognised - capital													-	-	-	-
Contributed assets													-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>38 143</b>	<b>(2 859)</b>	<b>(4 428)</b>	<b>(4 478)</b>	<b>13 289</b>	<b>(5 359)</b>	<b>(4 278)</b>	<b>(4 478)</b>	<b>13 289</b>	<b>(4 478)</b>	<b>(1 946)</b>	<b>7 089</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>38 143</b>	<b>(2 859)</b>	<b>(4 428)</b>	<b>(4 478)</b>	<b>13 289</b>	<b>(5 359)</b>	<b>(4 278)</b>	<b>(4 478)</b>	<b>13 289</b>	<b>(4 478)</b>	<b>(1 946)</b>	<b>7 089</b>	<b>39 506</b>	<b>30 601</b>	<b>32 381</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

FS183 Tswelopele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<b>Revenue by Vote</b>																
1000-EXECUTIVE & COUNCIL		12 500	786	786	786	786	786	786	786	786	786	786	786	1 441	956	1 012
1100-FINANCE AND ADMINISTRATION		—	—	—	—	—	—	—	—	—	—	—	—	21 146	22 856	24 462
1200-HEALTH		212	212	212	212	212	212	212	212	212	212	212	212	2 545	2 726	2 983
1300-COMMUNITY & SOCIAL SERVICES		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1400-HOUSING		167	167	167	167	167	167	167	167	167	167	167	167	1 863	2 181	2 391
1500-PUBLIC SAFETY		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1600-SPORT & RECREATION		821	821	821	821	821	821	821	821	821	821	821	821	9 850	11 008	11 808
1700-WASTE MANAGEMENT		1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	16 079	17 289	18 559
1800-WASTE WATER MANAGEMENT		271	271	271	271	271	271	271	271	271	271	271	271	3 247	3 928	3 744
1900-ROAD TRANSPORT		1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	17 009	19 377	20 804
2000-WATER		2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	32 049	36 501	39 493
2100-ELECTRICITY		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
2200-CORPORATE SERVICES		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Example 14 - Vote 14		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Example 15 - Vote 15		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue by Vote</b>		<b>19 398</b>	<b>7 684</b>	<b>7 684</b>	<b>7 684</b>	<b>7 684</b>	<b>7 684</b>	<b>7 518</b>	<b>7 684</b>	<b>7 684</b>	<b>7 684</b>	<b>7 684</b>	<b>9 156</b>	<b>105 230</b>	<b>116 822</b>	<b>125 254</b>
<b>Expenditure by Vote to be appropriated</b>																
1000-EXECUTIVE & COUNCIL		900	900	900	900	900	900	900	900	900	900	900	900	10 805	11 036	11 910
1100-FINANCE AND ADMINISTRATION		1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	1 674	20 088	25 938	27 686
1200-HEALTH		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1300-COMMUNITY & SOCIAL SERVICES		732	732	732	732	732	732	732	732	732	732	732	732	8 780	9 677	10 586
1400-HOUSING		155	155	155	155	155	155	155	155	155	155	155	155	1 863	2 181	2 391
1500-PUBLIC SAFETY		7	7	7	7	7	7	7	7	7	7	7	7	78	80	88
1600-SPORT & RECREATION		631	631	631	631	631	631	631	631	631	631	631	631	7 576	8 907	9 656
1700-WASTE MANAGEMENT		871	871	871	871	871	871	871	871	871	871	871	871	10 451	10 925	11 109
1800-WASTE WATER MANAGEMENT		621	621	621	621	621	621	621	621	621	621	621	621	7 450	9 178	8 719
1900-ROAD TRANSPORT		1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	13 554	14 162	15 307
2000-WATER		2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	24 585	24 243	27 198
2100-ELECTRICITY		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
2200-CORPORATE SERVICES		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Example 14 - Vote 14		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Example 15 - Vote 15		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure by Vote</b>		<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>8 769</b>	<b>105 230</b>	<b>116 326</b>	<b>124 651</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>10 629</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 252)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>387</b>	<b>0</b>	<b>496</b>	<b>603</b>
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/(deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>10 629</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 252)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>(1 085)</b>	<b>387</b>	<b>0</b>	<b>496</b>	<b>603</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

FS183 Tswelopele - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
<b>Revenue - Standard</b>																		
	<b>Governance and administration</b>		1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	1 762	3 202	22 587	23 812	25 473
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	1 441	1 441	956	1 012
	Budget and treasury office		998	998	998	998	998	998	998	998	998	998	998	998	997	11 973	13 170	14 487
	Corporate services		765	765	765	765	765	765	765	765	765	765	765	764	9 174	9 686	9 975	9 975
	<b>Community and public safety</b>		367	367	367	367	367	367	367	367	367	367	367	367	367	4 408	4 907	5 374
	Community and social services		212	212	212	212	212	212	212	212	212	212	212	212	212	2 545	2 726	2 983
	Sport and recreation														-	-	-	-
	Public safety		155	155	155	155	155	155	155	155	155	155	155	155	156	1 863	2 181	2 391
	Housing														-	-	-	-
	Health														-	-	-	-
	<b>Economic and environmental services</b>		271	271	271	271	271	271	271	271	271	271	271	271	271	3 247	3 928	3 744
	Planning and development														-	-	-	-
	Road transport		271	271	271	271	271	271	271	271	271	271	271	271	271	3 247	3 928	3 744
	Environmental protection														-	-	-	-
	<b>Trading services</b>		6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 249	6 250	74 988	84 175	90 663
	Electricity		2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	32 049	36 501	39 483
	Water		1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 418	17 009	19 377	20 804
	Waste water management		1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	1 340	16 079	17 289	18 559
	Waste management		821	821	821	821	821	821	821	821	821	821	821	821	821	9 850	11 008	11 808
	<b>Other</b>														-	-	-	-
	<b>Total Revenue - Standard</b>		8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	10 090	105 230	116 822	125 254
<b>Expenditure - Standard</b>																		
	<b>Governance and administration</b>		2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	2 574	30 893	36 974	39 597
	Executive and council		900	900	900	900	900	900	900	900	900	900	900	900	900	10 805	11 036	11 910
	Budget and treasury office		1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	13 355	14 274	15 401
	Corporate services		561	561	561	561	561	561	561	561	561	561	561	561	561	6 733	11 665	12 286
	<b>Community and public safety</b>		893	893	893	893	893	893	893	893	893	893	893	894	894	10 721	11 938	13 065
	Community and social services		732	732	732	732	732	732	732	732	732	732	732	732	732	8 780	9 677	10 586
	Sport and recreation		7	7	7	7	7	7	7	7	7	7	7	6	6	78	80	88
	Public safety		155	155	155	155	155	155	155	155	155	155	155	155	155	1 863	2 181	2 391
	Housing														-	-	-	-
	Health														-	-	-	-
	<b>Economic and environmental services</b>		621	621	621	621	621	621	621	621	621	621	621	621	620	7 450	9 178	8 719
	Planning and development														-	-	-	-
	Road transport		621	621	621	621	621	621	621	621	621	621	621	621	620	7 450	9 178	8 719
	Environmental protection														-	-	-	-
	<b>Trading services</b>		4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 681	4 680	56 166	58 237	63 271
	Electricity		2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	2 049	24 585	24 243	27 198
	Water		1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	1 130	13 554	14 162	15 307
	Waste water management		871	871	871	871	871	871	871	871	871	871	871	871	871	10 451	10 925	11 109
	Waste management		631	631	631	631	631	631	631	631	631	631	631	631	631	7 576	8 907	9 656
	<b>Other</b>														-	-	-	-
	<b>Total Expenditure - Standard</b>		8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	8 769	105 230	116 326	124 651
	<b>Surplus/(Deficit) before assoc.</b>		(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	1 321	0	496	603
	Share of surplus/ (deficit) of associate														-	-	-	-
	<b>Surplus/(Deficit)</b>		(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	1 321	0	496	603

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

FS183 Tswelopele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
1	<b>Multi-year expenditure to be appropriated</b>																
	1000-EXECUTIVE & COUNCIL																
	1100-FINANCE AND ADMINISTRATION																
	1200-HEALTH																
	1300-COMMUNITY & SOCIAL SERVICES																
	1400-HOUSING																
	1500-PUBLIC SAFETY				300											2 000	
	1600-SPORT & RECREATION			3 500													
	1700-WASTE MANAGEMENT					3 000											
	1800-WASTE WATER MANAGEMENT			3 191	3 191	3 191	3 191	3 191	3 191	3 191	3 191	3 191	3 191	200		3 415	
	1900-ROAD TRANSPORT					200								(1)		24 690	31 778
	2000-WATER					200											
	2100-ELECTRICITY					200											
	2200-CORPORATE SERVICES					200											
	Example 14 - Vote14																
	Example 15 - Vote15																
	<b>Capital multi-year expenditure sub-total</b>																
2	<b>Single-year expenditure to be appropriated</b>																
	1000-EXECUTIVE & COUNCIL																
	1100-FINANCE AND ADMINISTRATION																
	1200-HEALTH																
	1300-COMMUNITY & SOCIAL SERVICES																
	1400-HOUSING																
	1500-PUBLIC SAFETY																
	1600-SPORT & RECREATION																
	1700-WASTE MANAGEMENT																
	1800-WASTE WATER MANAGEMENT																
	1900-ROAD TRANSPORT																
	2000-WATER																
	2100-ELECTRICITY																
	2200-CORPORATE SERVICES																
	Example 14 - Vote14																
	Example 15 - Vote15																
	<b>Capital single-year expenditure sub-total</b>																
2	<b>Total Capital Expenditure</b>		-	6 691	3 491	6 791	3 191	3 191	3 191	3 191	3 191	3 191	3 191	200		30 105	31 778

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

FS163 Tswelopele - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
	<b>Capital Expenditure - Standard</b>	1															
	<b>Governance and administration</b>																
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Budget and treasury office																
	Corporate services																
	<b>Community and public safety</b>			3 500	300	3 000	-	-	-	-	-	-	-	-	6 800	-	-
	Community and social services																
	Sport and recreation			3 500		3 000									6 500	-	-
	Public safety				300										300	-	-
	Housing														-	-	-
	Health														-	-	-
	<b>Economic and environmental services</b>						200	-	-	-	-	-	-	-	200	-	-
	Planning and development														-	-	-
	Road transport						200								200	-	-
	Environmental protection														-	-	-
	<b>Trading services</b>																
	Electricity														32 505	30 105	31 778
	Water														200	-	-
	Waste water management														200	-	-
	Waste management														31 905	30 105	31 778
	<b>Other</b>														200	-	-
	<b>Total Capital Expenditure - Standard</b>	2	-	3 500	300	3 000	800	-	-	-	-	-	-	-	39 505	30 105	31 778

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure



FS183 Tswelopele - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Total Contract Value
				Original Budget	Budget Year 2011/12	Budget Year +1 2012/13								
R thousand	1,3	Total					Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:	2													
Revenue Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication	2													
Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication	2													
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Parent Expenditure Implication														
Entities:														
Revenue Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract	2													
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Entity Expenditure Implication														

References

1. Total implication for all preceding years to be summarised and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (M-MA s33)

FS183 Tswelopele - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	1	36 408	42 538	20 149	20 299	20 299	20 299	31 905	28 305	31 778	
Infrastructure - Road transport!		-	-	1 500	-	-	-	-	200	-	
Roads, Pavements & Bridges		-	-	1 500	-	-	-	-	200	-	
Storm water		-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity		44	707	-	-	-	-	-	-	-	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		44	707	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	
Infrastructure - Water		5 626	18 322	-	-	-	-	-	-	-	
Dams & Reservoirs		5 626	18 322	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778	
Reticulation		-	-	-	-	-	-	-	-	-	
Sewerage purification		30 738	23 508	18 649	20 299	20 299	20 299	31 905	24 690	31 778	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	3 415	-	
Transportation		-	-	-	-	-	-	-	3 415	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		2	96	-	-	-	-	-	3 500	2 000	-
Parks & gardens			96	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	-	-	-	-	3 500	-	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics	-		-	-	-	-	-	-	-	-	
Museums & Art Galleries	-		-	-	-	-	-	-	-	-	
Cemeteries	-		-	-	-	-	-	-	-	-	
Social rental housing	-		-	-	-	-	-	-	2 000	-	
Other	-		-	-	-	-	-	-	-	-	
Heritage assets	3		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties	4		-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	
Other assets	5	2 063	2 824	-	-	-	-	-	-	-	
General vehicles		499	287	-	-	-	-	-	-	-	
Specialised vehicles		138	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		22	150	-	-	-	-	-	-	-	
Furniture and other office equipment		1 255	1 805	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		70	-	-	-	-	-	-	-	-	
Other Land		-	523	-	-	-	-	-	-	-	
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-	
Other		79	58	-	-	-	-	-	-	-	
Agricultural assets		6	-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
	-		-	-	-	-	-	-	-	-	
Biological assets	7	-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
Intangibles	8	-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	
Other (list sub-class)		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	38 568	45 361	20 149	20 299	20 299	20 299	35 405	30 305	31 778	
Specialised vehicles		-	138	-	-	-	-	-	-	-	
Refuse		-	138	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

**References**

- Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

Excluded/omitted/other assets to be included within the respective sub-class



FS183 Tswelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			3 112	9 659	3 133	3 520	3 520	3 520	3 637	4 379	4 817
Infrastructure - Road transport			1 070	1 172	1 050	1 350	1 350	1 350	1 422	2 133	2 346
Roads, Pavements & Bridges			1 070	1 172	1 050	1 350	1 350	1 350	1 422	2 133	2 346
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			1 102	7 652	1 218	1 285	1 285	1 285	1 385	1 375	1 513
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			1 102	7 652	1 218	1 285	1 285	1 285	1 385	1 375	1 513
Street Lighting			-	-	-	-	-	-	-	-	-
Infrastructure - Water			335	405	395	365	365	365	242	270	296
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			-	-	-	-	-	-	-	-	-
Reticulation			335	405	395	365	365	365	242	270	296
Infrastructure - Sanitation			365	300	320	340	340	340	390	374	411
Reticulation			-	-	-	-	-	-	-	-	-
Sewerage purification			365	300	320	340	340	340	390	374	411
Infrastructure - Other			240	130	150	180	180	180	198	228	251
Waste Management			240	130	150	180	180	180	198	228	251
Transportation			-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Community			110	135	169	239	239	239	489	755	803
Parks & gardens			-	-	-	-	-	-	89	170	170
Sportsfields & stadia			1	1	1	1	1	1	77	77	85
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			90	110	130	200	200	200	173	220	242
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	15	17	18
Security and policing			-	-	-	-	-	-	10	17	18
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing			-	-	-	-	-	-	-	-	-
Other			19	24	38	38	38	38	125	255	270
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			623	531	603	685	685	685	483	455	444
General vehicles			-	-	-	-	-	-	-	-	-
Specialised vehicles			-	-	-	-	-	-	-	-	-
Plant & equipment			-	-	-	-	-	-	-	-	-
Computers - hardware/equipment			-	-	-	-	-	-	-	-	-
Furniture and other office equipment			-	-	-	-	-	-	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	-	-	-	-	-	-	-	-
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			623	531	603	685	685	685	483	455	444
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1		3 845	10 325	3 905	4 444	4 444	4 444	4 609	5 589	6 064
Specialised vehicles			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

FS183 Tswelopele - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	<b>1</b>							
1000-EXECUTIVE & COUNCIL		-	-	-				
1100-FINANCE AND ADMINISTRATION		-	-	-				
1200-HEALTH		-	-	-				
1300-COMMUNITY & SOCIAL SERVICES		-	2 000	-				
1400-HOUSING		-	-	-				
1500-PUBLIC SAFETY		300	-	-				
1600-SPORT & RECREATION		6 500	-	-				
1700-WASTE MANAGEMENT		200	3 415	-				
1800-WASTE WATER MANAGEMENT		31 905	24 690	31 778				
1900-ROAD TRANSPORT		200	-	-				
2000-WATER		200	-	-				
2100-ELECTRICITY		200	-	-				
2200-CORPORATE SERVICES		-	-	-				
Example 14 - Vote14		-	-	-				
Example 15 - Vote15		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>39 505</b>	<b>30 105</b>	<b>31 778</b>	-	-	-	-
<b>Future operational costs by vote</b>	<b>2</b>							
1000-EXECUTIVE & COUNCIL								
1100-FINANCE AND ADMINISTRATION								
1200-HEALTH								
1300-COMMUNITY & SOCIAL SERVICES								
1400-HOUSING								
1500-PUBLIC SAFETY								
1600-SPORT & RECREATION								
1700-WASTE MANAGEMENT								
1800-WASTE WATER MANAGEMENT								
1900-ROAD TRANSPORT								
2000-WATER								
2100-ELECTRICITY								
2200-CORPORATE SERVICES								
Example 14 - Vote14								
Example 15 - Vote15								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	<b>3</b>							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>39 505</b>	<b>30 105</b>	<b>31 778</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

Supporting Table SA36 Detailed capital budget

Capital project	Ref	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
								Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Capital projects grouped by Municipal Vote	5	SPORTS FIELDS & STADIA SEWERAGE NETWORK WATER SUPPLY HIGHMAST LIGHTS			Examples SPORTS GROUND NETWORK NETWORK PUBLIC LIGHTING	Examples SPORTS GROUND NETWORK NETWORK PUBLIC LIGHTING			3 000 22 225 42 149	6 500 31 905 - -	- 30 415 - -	- 32 088 - -	TIKWANA PHAHAMENG/BUO BULTFONTEIN PHAHAMENG	NEW NEW NEW NEW
	1								25 416	38 405	30 415	32 088		
	2													
Capital expenditure														

Capital projects grouped by Entity

Capital expenditure

Capital expenditure

Capital expenditure

Capital expenditure

Capital expenditure

Capital expenditure

Capital expenditure

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Capital expenditure

Capital expenditure

Table SA37 - Supporting Table SA37 Projects delayed from previous financial year/s

Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2010/11		2011/12 Medium Term Revenue & Expenditure Framework		
					Original Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital projects grouped by Municipal Entity		Examples	Examples	Year					
Capital projects grouped by Municipal Entity									

Projects with planned completion dates in current year that have been re-budgeted in the MTRF

and sub-category must be selected from Table A34

# QUALITY CERIFICATE

## TSWELOPELE LOCAL MUNICIPALITY

I KELEHLE MOTLHALE, municipal manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print name:

KELEHLE MOTLHALE

Municipal Manager of Tswelopele Local Municipality (FS 183)

Signature:

